



STATE OF INDIANA

OFFICE OF MANAGEMENT & BUDGET
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Ryan Kitchell
Director

To: Indiana State Board of Education, Governor Daniels, and Indiana General Assembly

From: Ryan Kitchell, OMB Director

Date: February 13, 2009

Re: Student Instructional Expenditure Report for 2007-08 School Year

Attached is the 2007-08 Student Instructional Expenditure report as required by IC 20-42.5-3-5. OMB has computed the ratio of student instructional expenditures to all other expenditures for each school corporation, each education service center region, and the state as a whole. These computations are based upon financial data as submitted by each school corporation, and upon four expenditure categories approved by the Indiana State Board of Education in March 2007.

For purposes of this report, *Student Instructional Expenditures* are defined as the sum of two categories: 1-**Student academic achievement** (teacher salaries, principals, speech pathologists, media services, textbooks), and 2-**Student instructional support** (guidance counselors, nurses, curriculum development, superintendents, school boards, instruction related technology).

Non-Instructional Expenditures are the remaining two categories: 3-**Overhead and operational** (legal services, business support, maintenance, transportation, food service, athletic coaches, administrative technology), and 4-**Nonoperational** (school construction, debt, interest, lease rental). A handful of expenditures, such as inter-fund transfers, have been excluded to prevent double-counting.

Overall, the statewide Student Instructional Expenditures ratio in 2007-08 was **60.6%**. This figure is lower than the reported 61.4% ratio from the previous 2006-07 year and identical to the 60.6% ratio during the baseline year of 2005-06. The reported ratio from ten years prior in 1997-98 was 62.8%. Out of 329 school corporations and charter schools, 145 had a higher ratio over the previous year.

Before drawing conclusions comparing 2007-08 figures to those of previous years, it should be noted that the chart of accounts for school expenditures was revised effective January 1, 2008. As such, six months of the period of this report was based on the old chart of accounts and the other six months based on the updated chart of accounts. The transition to a new chart of accounts would have caused a shift in the calculation of the category totals, even if the relative size of all expenditures had stayed constant. Some examples:

- Before January 1, 2008, employer-provided benefits (e.g., insurance, retirement, Social Security, etc.) were recorded together, regardless of the type of employee for whom it

was expended. Thus, benefits for past years (and the first half of this report) were prorated according to the personnel costs in each category. Records from 2008 forward will be more accurate than previous estimates. It appears that the proration methodology overestimated the actual student instructional ratio.

- Technology expenditures on the pre-2008 chart of accounts were lumped together, whether the services were instruction-related or administrative in nature. Now these different types of expenses are separated into Category 2-Student instructional support (223xx) and Category 3-Overhead and operational (258xx). This delineation means some expenses previously classified as instructional to be non-instructional.
- One new account classified as Category 2-Student instructional support, Supervision of Personnel Services (25710), is the combination of two previously separate accounts, one of which was classified as Category 2-Student instructional support (Staff Services) and another which was classified as Category 3-Overhead and operational (Direction of Central Support Service). This fusion will result in some comparatively minimal expenses previously classified as non-instructional to be instructional.

Other additions to the chart of accounts were handled as follows:

<u>Account #</u>	<u>Description</u>	<u>Category</u>
21610, 21620	Occupational Therapy	2-Student instructional support
21710, 21720	Physical Therapy	2-Student instructional support
22400	Academic Student Assessment	1-Student academic achievement
22900	Other Support Service - Instructional Staff	2-Student instructional support
25790	Other Personnel Services	2-Student instructional support
60800	Self-Insurance Payments	Excluded

Similar to a scale which has been recalibrated, the revised chart of accounts offers a more precise measurement than what was available in the past. Because previous measurements were overstated, it is possible that the actual statewide ratio of student instructional expenditures improved, even though the reported number decreased. (This will continue to be an issue for next year’s report, as it will be the first year with a full twelve months under the updated chart of accounts.)

Thus, there were likely more than 145 school districts who improved the actual ratio of student instructional expenditures. Nonetheless, it is clear that these 145 districts deserve recognition for improvement as their measured ratios increased even with the impact of the chart of accounts changes.

Regardless of the exact percentage of K-12 dollars that are spent in the classroom, OMB stands ready to assist the Indiana Department of Education and local school districts in exploring joint purchasing, shared services, and other opportunities to drive this percentage higher.

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Ratio of Student Instructional Expenditures to All Other Expenditures by ESC Area

Educational Service Center	FinMARS Category	Expenditures FY 1998	Expenditures FY 2006	Expenditures FY 2007	Expenditures FY 2008	FY 1998	FY 2006	FY 2007	FY 2008
						Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.
Southern	Not Categorized	\$8,045	\$18,945	\$14,400	\$3,634				
	Other Services	\$199,793,806	\$302,606,186	\$300,584,373	\$302,423,539				
	Student Instructional Services	\$372,908,533	\$529,251,172	\$508,699,565	\$520,974,421	65.1%	63.6%	62.9%	63.3%
	Total	\$572,710,384	\$831,876,303	\$809,298,338	\$823,401,595				
Wilson	Not Categorized	\$1,456,889	\$889,167	\$1,051,650	\$700,979				
	Other Services	\$171,404,379	\$265,488,213	\$272,155,035	\$286,681,198				
	Student Instructional Services	\$318,459,686	\$464,146,543	\$478,853,093	\$475,877,284	64.8%	63.5%	63.7%	62.3%
	Total	\$491,320,954	\$730,523,924	\$752,059,778	\$763,259,461				
West Central	Not Categorized	\$3,593	\$0	\$35,827	\$83,251				
	Other Services	\$263,993,212	\$383,077,380	\$377,161,466	\$381,503,489				
	Student Instructional Services	\$369,720,353	\$542,766,559	\$559,752,458	\$578,480,267	58.3%	58.6%	59.7%	60.3%
	Total	\$633,717,158	\$925,843,939	\$936,949,751	\$960,067,007				
East Central	Not Categorized	-\$23,193	\$0	\$16,263	\$0				
	Other Services	\$318,359,296	\$568,091,983	\$532,984,170	\$562,934,191				
	Student Instructional Services	\$567,902,245	\$779,231,779	\$805,458,086	\$819,754,901	64.1%	57.8%	60.2%	59.3%
	Total	\$886,238,349	\$1,347,323,762	\$1,338,458,519	\$1,382,689,092				
Wabash Valley	Not Categorized	\$744,771	\$175,403	\$170,906	\$72,861				
	Other Services	\$368,706,881	\$567,868,911	\$575,716,337	\$596,633,843				
	Student Instructional Services	\$496,353,297	\$764,612,129	\$801,500,291	\$831,013,664	57.3%	57.4%	58.2%	58.2%
	Total	\$865,804,949	\$1,332,656,443	\$1,377,387,534	\$1,427,720,368				
Northwest	Not Categorized	\$190,668	\$147,998	\$157,346	\$80,830				
	Other Services	\$314,456,202	\$529,100,219	\$526,454,222	\$539,462,439				
	Student Instructional Services	\$549,960,008	\$744,755,890	\$771,862,395	\$780,003,468	63.6%	58.5%	59.4%	59.1%
	Total	\$864,606,879	\$1,274,004,106	\$1,298,473,963	\$1,319,546,737				
Northern	Not Categorized	\$434,356	\$2,191	\$33,401	\$0				
	Other Services	\$366,097,405	\$535,746,132	\$522,970,951	\$537,904,665				
	Student Instructional Services	\$575,244,356	\$855,570,911	\$890,790,576	\$878,131,262	61.1%	61.5%	63.0%	62.0%
	Total	\$941,776,117	\$1,391,319,234	\$1,413,794,928	\$1,416,035,926				

Ratio of Student Instructional Expenditures to All Other Expenditures by ESC Area

Educational Service Center	FinMARS Category	Expenditures FY 1998	Expenditures FY 2006	Expenditures FY 2007	Expenditures FY 2008	FY 1998	FY 2006	FY 2007	FY 2008
						Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.	Ratio of Student Instr. Exp. To All Exp.
Region 8	Not Categorized	\$136,139	\$214,560	\$213,328	\$43,886				
	Other Services	\$270,353,350	\$401,242,031	\$399,082,812	\$430,027,206				
	Student Instructional Services	\$528,050,984	\$765,821,890	\$791,137,317	\$793,357,782	66.1%	65.6%	66.5%	64.8%
	Total	\$798,540,473	\$1,167,278,481	\$1,190,433,457	\$1,223,428,874				
Central	Not Categorized	\$14,001	\$7,932	\$9,100	\$3,220				
	Other Services	\$361,449,661	\$628,295,591	\$652,510,356	\$695,003,776				
	Student Instructional Services	\$667,427,204	\$1,000,985,544	\$1,015,997,945	\$990,773,029	64.9%	61.4%	60.9%	58.8%
	Total	\$1,028,890,865	\$1,629,289,068	\$1,668,517,401	\$1,685,780,026				
Statewide	Not Categorized	\$2,965,269	\$1,456,197	\$1,702,223	\$988,660				
	Other Services	\$2,634,614,192	\$4,181,516,646	\$4,159,619,721	\$4,332,574,348				
	Student Instructional Services	\$4,446,026,667	\$6,447,142,417	\$6,624,051,726	\$6,668,366,078	62.8%	60.6%	61.4%	60.6%
	Total	\$7,083,606,127	\$10,630,115,260	\$10,785,373,670	\$11,001,929,086				

Counties in Education Service Center Areas

1	2	3	4	5	6
<u>Southern</u>	<u>Wilson</u>	<u>West Central</u>	<u>East Central</u>	<u>Wabash Valley</u>	<u>Northwest</u>
Crawford	Clark	Brown	Bartholomew	Benton	Jasper
Daviess	Dearborn	Clay	Decatur	Boone	Lake
DuBois	Floyd	Greene	Delaware	Carroll	Newton
Gibson	Harrison	Hendricks	Fayette	Cass	Porter
Knox	Jackson	Monroe	Franklin	Clinton	
Lawrence	Jefferson	Morgan	Hancock	Fountain	
Martin	Jennings	Owen	Henry	Hamilton	
Orange	Ohio	Parke	Johnson	Howard	
Perry	Ripley	Putnam	Madison	Miami	
Pike	Scott	Sullivan	Randolph	Montgomery	
Posey	Switzerland	Vermillion	Rush	Tippecanoe	
Spencer	Washington	Vigo	Shelby	Tipton	
Vanderburgh			Union	Warren	
Warrick			Wayne	White	

7	8	9
<u>Northern</u>	<u>Region 8</u>	<u>Central</u>
Elkhart	Adams	Marion
Fulton	Allen	
Kosciusko	Blackford	
LaGrange	DeKalb	
LaPorte	Grant	
Marshall	Huntington	
Pulaski	Jay	
St. Joseph	Noble	
Starke	Steuben	
	Wabash	
	Wells	
	Whitley	



Source: DOE website -- <http://www.doe.in.gov/htmls/esc.html>

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

	Expenditures FY 1998				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2006				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2007				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2008				Ratio of Student Instr. Exp. To All Exp.	Change in Ratio 1998 to 2008	Change in Ratio 2006 to 2008	Change in Ratio 2007 to 2008
	Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational				
Statewide	57.5%	5.3%	20.7%	16.5%	62.8%	54.3%	6.4%	21.3%	18.0%	60.6%	54.9%	6.6%	21.2%	17.3%	61.4%	53.2%	7.4%	22.1%	17.3%	60.6%	-2.2%	.0%	-.8%
21st Century Charter Sch of Gary (9545)						40.4%	14.1%	29.8%	15.8%	54.4%	46.6%	18.4%	22.5%	12.5%	65.0%	41.1%	25.8%	26.2%	7.0%	66.9%		12.4%	1.9%
Adams Central Community Schools (0015)	58.9%	5.6%	23.5%	12.0%	64.5%	57.5%	6.8%	25.4%	10.3%	64.3%	52.3%	6.2%	20.2%	21.3%	58.6%	53.6%	6.5%	21.3%	18.5%	60.2%	-4.3%	-4.2%	1.6%
Alexandria Com School Corp (5265)	67.8%	6.9%	20.3%	5.1%	74.6%	66.1%	8.1%	17.5%	8.2%	74.2%	65.1%	9.1%	15.6%	10.3%	74.1%	61.1%	10.1%	20.0%	8.8%	71.2%	-3.4%	-3.0%	-2.9%
Anderson Community School Corp (5275)	66.5%	5.7%	20.6%	7.2%	72.2%	37.4%	3.1%	28.3%	31.2%	40.5%	56.9%	4.9%	19.2%	19.0%	61.8%	52.4%	5.0%	21.6%	20.9%	57.4%	-14.8%	17.0%	-4.4%
Andrew J Brown Academy (9615)						100.0%	.0%	.0%		100.0%	73.4%	9.6%	17.0%		83.0%	57.1%	9.1%	33.7%		66.3%		-33.7%	-16.7%
Argos Community Schools (5470)	56.9%	4.9%	18.2%	20.0%	61.8%	56.8%	4.9%	21.6%	16.7%	61.7%	58.1%	5.5%	20.8%	15.6%	63.5%	61.4%	5.6%	22.8%	10.2%	67.0%	5.2%	5.3%	3.5%
Attica Consolidated Sch Corp (2435)	65.6%	5.8%	23.6%	5.0%	71.4%	57.5%	5.3%	18.8%	18.4%	62.8%	56.6%	6.1%	18.9%	18.4%	62.7%	57.5%	5.9%	20.3%	16.4%	63.4%	-8.0%	.6%	-.7%
Avon Community School Corp (3315)	46.6%	3.3%	20.0%	30.0%	50.0%	44.5%	4.1%	27.9%	23.5%	48.6%	46.0%	4.5%	25.4%	24.1%	50.5%	49.0%	6.4%	26.0%	18.7%	55.4%	5.4%	6.8%	4.9%
Barr-Reeve Com Schools Inc (1315)	61.6%	7.7%	19.4%	11.4%	69.2%	61.0%	8.3%	18.4%	12.3%	69.3%	60.7%	8.5%	18.2%	12.6%	69.1%	59.4%	9.3%	19.4%	11.8%	68.8%	-.4%	-.5%	-.4%
Bartholomew Con School Corp (0365)	47.9%	10.9%	18.5%	22.7%	58.8%	54.5%	8.5%	20.5%	16.5%	63.0%	55.6%	7.8%	22.4%	14.2%	63.4%	50.3%	7.2%	25.9%	16.5%	57.6%	-1.3%	-5.4%	-5.8%
Batesville Community Sch Corp (6895)	52.9%	5.2%	16.9%	24.9%	58.2%	59.5%	4.5%	22.8%	13.2%	64.0%	60.1%	4.9%	21.6%	13.4%	65.0%	58.8%	5.5%	22.9%	12.8%	64.3%	6.1%	.4%	-.7%
Baugo Community Schools (2260)	55.9%	2.9%	23.9%	17.3%	58.8%	52.9%	3.4%	21.4%	22.3%	56.3%	49.0%	3.7%	23.7%	23.6%	52.7%	50.3%	4.2%	23.2%	22.4%	54.5%	-4.3%	-1.8%	1.8%
Beech Grove City Schools (5380)	54.7%	4.1%	20.2%	21.0%	58.8%	56.1%	8.8%	20.4%	14.8%	64.9%	56.0%	8.5%	18.9%	16.7%	64.5%	56.6%	8.2%	18.9%	16.3%	64.8%	6.0%	-.1%	-.3%
Benton Community School Corp (0395)	57.6%	4.4%	27.3%	10.6%	62.0%	52.4%	5.4%	22.1%	25.6%	52.4%	49.6%	5.0%	19.0%		54.7%	53.6%	5.5%	26.3%	14.6%	59.1%	-3.0%	6.7%	4.4%
Blackford County Schools (0515)	59.1%	5.4%	20.0%	15.5%	64.5%	57.3%	7.2%	19.8%	15.6%	64.6%	55.6%	7.8%	20.2%	16.5%	63.3%	55.5%	8.2%	21.6%	14.7%	63.7%	-.8%	-.9%	-.4%
Bloomfield School District (2920)	57.4%	3.8%	19.3%	19.4%	61.3%	56.3%	4.4%	19.4%	19.9%	60.7%	59.3%	4.2%	20.8%	15.6%	63.5%	57.9%	4.1%	21.3%	16.7%	62.0%	.7%	1.3%	-1.6%
Blue River Valley Schools (3405)	64.5%	6.7%	19.3%	8.9%	71.2%	61.5%	6.4%	22.1%	10.0%	67.9%	60.1%	6.0%	20.0%	13.8%	66.1%	60.0%	7.2%	20.0%	12.8%	67.2%	-4.1%	-.8%	1.0%
Bremen Public Schools (5480)	57.5%	4.8%	18.9%	18.9%	62.3%	54.7%	7.2%	20.4%	17.7%	61.9%	48.5%	6.3%	16.8%	28.4%	54.8%	36.1%	7.1%	14.7%	42.1%	43.2%	-19.1%	-18.7%	-11.7%
Brown County School Corporation (0670)	61.2%	5.1%	22.5%	11.3%	66.2%	51.5%	9.2%	25.4%	13.9%	60.7%	54.0%	7.8%	25.7%	12.5%	61.8%	54.2%	7.5%	28.1%	10.2%	61.7%	-4.5%	1.0%	-.1%
Brownsburg Community Sch Corp (3305)	52.7%	3.4%	19.1%	24.8%	56.1%	44.9%	4.9%	18.7%	31.6%	49.8%	49.5%	5.7%	7.1%	25.6%	55.2%	47.9%	7.1%	19.4%	25.5%	55.0%	-1.0%	5.3%	-.2%
Brownstown Cnt Com Sch Corp (3695)	62.3%	5.4%	19.8%	12.5%	67.7%	59.8%	6.5%	22.4%	11.3%	66.3%	59.8%	5.6%	22.4%	12.2%	65.4%	59.2%	5.4%	23.2%	12.2%	64.6%	-3.1%	-1.7%	-.8%
C A Beard Memorial School Corp (3455)	63.4%	5.3%	20.7%	10.6%	68.7%	54.8%	5.0%	23.1%	17.1%	59.8%	54.1%	6.2%	25.7%	14.0%	60.3%	50.3%	4.5%	27.8%	17.3%	54.9%	-13.9%	-4.9%	-5.4%
Campagna Academy Charter School (9300)						66.3%	15.6%	16.6%	1.5%	61.9%	54.8%	14.4%	25.2%	5.7%	69.1%	60.8%	12.4%	19.1%	7.9%	73.1%		-8.7%	4.0%
Cannelton City Schools (6340)	77.7%	7.3%	13.1%	2.0%	85.0%	64.9%	18.5%	15.5%	1.0%	83.4%	63.1%	18.3%	16.5%	1.9%	81.4%	68.2%	10.4%	21.1%	.3%	78.5%	-6.4%	-4.9%	-2.8%
Carmel Clay Schools (3060)	47.6%	2.7%	17.1%	32.5%	50.4%	49.0%	3.4%	20.2%	27.5%	52.3%	51.2%	3.5%	21.3%	23.9%	54.8%	53.5%	3.6%	23.1%	19.8%	57.1%	6.7%	4.8%	2.3%
Carroll Consolidated Sch Corp (0750)	54.3%	4.3%	19.4%	22.0%	58.6%	55.1%	26.6%	17.3%	1.0%	51.7%	48.6%	10.1%	21.3%	20.1%	58.6%	45.7%	15.6%	21.0%	16.0%	61.3%	2.7%	-20.5%	2.6%
Cass Township Schools (4770)	49.0%	1.4%	13.8%	35.8%	50.4%	73.5%	5.4%	20.9%	.3%	78.9%	74.2%	5.7%	19.0%	1.2%	79.9%	73.6%	6.9%	19.2%	.3%	80.4%	30.0%	1.6%	.6%
Caston School Corporation (2650)	60.6%	6.2%	20.5%	12.7%	66.8%	53.7%	7.3%	23.6%	15.3%	61.1%	54.6%	7.6%	24.9%	12.9%	62.2%	55.9%	6.3%	26.3%	11.4%	62.2%	-4.6%	1.2%	-.1%
Center Grove Com Sch Corp (4205)	56.6%	3.9%	20.4%	19.0%	60.6%	49.9%	8.1%	19.9%	22.1%	58.9%	45.6%	8.5%	19.6%	26.2%	54.2%	42.1%	10.5%	18.3%	29.1%	52.6%	-8.0%	-5.4%	-1.6%
Centerville-Abington Com Schs (8360)	61.4%	4.1%	21.7%	12.8%	65.5%	53.5%	4.6%	25.5%	16.4%	58.1%	55.3%	5.3%	25.0%	14.3%	60.7%	55.2%	6.2%	24.1%	14.6%	61.3%	-4.1%	3.2%	-.7%
Central Noble Com School Corp (6055)	55.7%	8.0%	23.7%	12.6%	63.7%	57.7%	6.1%	23.6%	12.6%	63.8%	57.0%	6.2%	24.3%	12.5%	63.2%	54.2%	5.9%	25.1%	14.8%	60.1%	-3.6%	-3.7%	-3.1%
Challenge Foundation Academy (9645)						15.3%	47.7%	16.2%	20.7%	63.0%	55.2%	10.3%	20.8%	13.7%	65.5%	57.0%	2.9%	32.7%	7.4%	59.9%		-3.2%	-5.6%
Charles A Tindley Accelerated Schl (9445)						46.8%	17.7%	26.1%	9.4%	64.5%	52.1%	13.5%	24.2%	10.3%	65.5%	61.0%	2.1%	26.5%	10.3%	63.1%		-1.4%	-2.4%
Charter School of the Dunes (9310)						45.4%	3.5%	41.1%	6.6%	48.9%	43.0%	5.7%	40.5%	7.3%	48.8%	47.7%	10.2%	28.5%	11.7%	57.9%		9.0%	9.1%
Christel House Academy (9380)						50.2%	11.5%	36.2%	2.0%	61.8%	50.9%	5.0%	42.9%	1.1%	61.9%	51.9%	4.2%	41.0%	2.9%	56.1%		-5.6%	-.2%
Clark-Pleasant Com School Corp (4145)	53.1%	2.6%	21.9%	22.5%	55.7%	38.3%	3.5%	33.1%	25.1%	41.8%	38.4%	3.9%	28.3%	29.4%	42.2%	40.4%	7.2%	25.9%	26.5%	47.6%	-8.0%	5.8%	5.4%
Clarksville Com School Corp (1000)	54.8%	4.1%	21.1%	20.1%	58.8%	56.2%	5.5%	19.0%	19.3%	61.7%	51.5%	5.1%	17.8%	25.5%	56.7%	52.4%	5.8%	18.2%	23.7%	58.2%	-.6%	-3.5%	1.5%
Clay Community Schools (1125)	48.3%	3.8%	17.0%	30.9%	52.0%	55.7%	5.2%	23.2%	16.0%	60.8%	55.3%	4.8%	23.4%	16.6%	60.1%	57.6%	5.0%	22.3%	15.1%	62.5%	10.5%	1.7%	2.5%
Clinton Central School Corp (1150)	62.9%	4.2%	23.3%	9.6%	67.1%	58.8%	4.5%	26.1%	10.6%	63.3%	54.2%	4.7%	21.1%	20.0%	58.9%	59.3%	5.1%	24.2%	11.4%	64.4%	-2.7%	1.0%	5.5%
Clinton Prairie School Corp (1160)	52.1%	4.5%	22.2%	21.3%	56.6%	49.7%	4.1%	22.7%	23.5%	53.8%	48.7%	4.2%	23.9%	23.3%	52.9%	49.7%	4.3%	27.0%	19.0%	54.0%	-2.5%	.2%	1.1%
Cloverdale Community Schools (6750)	54.8%	7.2%	18.6%	19.3%	62.1%	48.9%	5.6%	28.5%	16.9%	54.6%	52.7%	6.1%	20.5%	20.7%	58.8%	51.2%	7.5%	25.2%	15.9%	58.7%	-3.4%	4.1%	-.1%
Community Montessori Inc (9320)						16.1%	4.7%	12.4%	66.8%	20.8%	40.7%	12.2%	36.5%	10.7%	52.8%	17.9%	3.7%	10.0%	68.4%	21.6%		.8%	-31.3%
Community Schools of Frankfort (1170)	61.4%	4.6%	19.3%	14.5%	65.9%	56.8%	5.9%	19.3%	18.0%	62.7%	59.2%	6.1%	18.7%	16.0%	65.3%	55.5%	7.0%	18.3%	19.2%	62.5%	-3.5%	-.3%	-2.9%
Concord Community Schools (2270)	37.9%	3.6%	15.6%	42.9%	41.5%	57.6%	5.1%	18.2%	19.1%	62.7%	49.7%	5.4%	20.2%	24.7%	55.1%	49.8%	5.1%	20.7%	24.5%	54.9%	13.4%	-7.8%	-.2%
Covington Community Sch Corp (2440)	62.6%	5.7%	21.2%	10.5%	68.3%	50.9%	8.1%	21.8%	19.2%	59.0%	57.3%	8.5%	22.8%	11.4%	65.8%	54.2%	8.8%	28.9%	8.2%	63.0%	-5.3%	4.0%	-2.8%
Cowan Community School Corp (1900)	56.6%	6.3%	23.7%	13.4%	62.8%	41.8%	6.2%	16.6%	35.4%	48.0%	46.6%	7.0%	16.6%	29.9%	53.6%	51.6%	8.1%	20.4%	19.9%	59.7%	-3.1%	11.7%	6.2%
Crawford Co Com School Corp (1300)	44.7%	1.9%	13.3%	40.0%	46.7%	61.7%	4.0%	19.7%	14.5%	65.7%	63.0%	3.4%	17.2%	16.5%	66.4%	61.2%	4.5%	20.8%	13.5%	65.7%	19.1%	.0%	-.7%
Crawfordsville Com Schools (5855)	50.9%	4.5%	19.2%	25.4%	55.4%	48.5%	6.5%	24.7%	20.4%	55.0%	49.0%	6.7%	26.1%	18.1%	55.8%	48.5%	7.3%	26.9%	17.4%	55.7%		.3%	.7%
Crothersville Community Schools (3710)	70.8%	4.6%	17.9%	6.7%	75.4%	57.0%	5.7%	19.3%	18.0%	62.7%	57.0%	5.7%	18.7										

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

	Expenditures FY 1998				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2006				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2007				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2008				Ratio of Student Instr. Exp. To All Exp.	Change in Ratio 1998 to 2008	Change in Ratio 2006 to 2008	Change in Ratio 2007 to 2008
	Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational				
Eastern Greene Schools (2940)	68.2%	7.3%	23.0%	1.5%	75.5%	59.0%	6.4%	25.5%	9.1%	65.4%	40.3%	4.5%	17.4%	37.8%	44.8%	46.8%	5.3%	20.7%	27.3%	52.1%	-23.5%	-13.4%	7.3%
Eastern Hancock Co Com Sch Corp (3145)	53.6%	3.5%	28.2%	14.7%	57.1%	55.1%	4.9%	25.6%	14.5%	60.0%	55.0%	4.7%	25.8%	14.5%	59.7%	48.6%	4.8%	22.3%	24.4%	53.4%	-3.7%	-6.6%	-6.4%
Eastern Howard School Corp (3480)	60.6%	3.9%	19.7%	15.8%	64.5%	51.3%	5.9%	21.6%	15.8%	64.5%	51.3%	5.9%	21.2%	15.8%	59.7%	47.1%	7.2%	23.1%	22.7%	54.2%	-10.2%	-2.9%	-2.2%
Eastern Pulaski Com Sch Corp (6620)	57.6%	3.8%	19.3%	19.3%	61.4%	58.4%	5.0%	18.3%	18.3%	63.4%	58.2%	5.5%	24.5%	11.6%	63.7%	55.9%	4.9%	23.8%	15.4%	60.8%	-6%	-2.6%	-2.9%
Edinburgh Community Sch Corp (4215)	64.3%	6.6%	16.9%	12.3%	70.9%	59.1%	7.0%	16.6%	17.3%	66.1%	62.3%	7.7%	16.8%	13.1%	70.0%	62.1%	8.1%	16.6%	13.1%	70.2%	-7%	4.1%	-2%
Elkhart Community Schools (2305)	57.1%	6.1%	21.8%	15.0%	63.2%	58.5%	8.5%	20.4%	12.6%	67.0%	60.1%	6.6%	17.4%	15.8%	66.7%	52.9%	11.8%	22.6%	12.7%	64.7%	1.5%	-2.3%	-2.0%
Elwood Community School Corp (5280)	63.1%	5.5%	19.4%	12.0%	68.5%	56.7%	6.0%	20.5%	16.7%	62.8%	58.2%	7.3%	20.2%	14.2%	65.5%	52.5%	7.1%	20.6%	19.8%	59.6%	-9.0%	-3.2%	-6.0%
Eminence Community School Corp (5910)	61.1%	5.6%	23.0%	10.3%	66.8%	56.8%	5.3%	22.6%	15.3%	62.1%	56.2%	4.9%	24.4%	14.5%	61.1%	55.2%	7.0%	23.7%	14.1%	62.2%	-4.6%	.1%	1.1%
Evansville-Vanderburgh Sch Corp (7995)	62.1%	5.8%	22.7%	9.4%	67.8%	60.3%	6.4%	18.8%	14.4%	66.7%	56.2%	7.7%	21.0%	15.1%	63.9%	59.0%	8.9%	23.6%	8.5%	67.9%	-1.1%	1.2%	4.0%
Fairfield Community Schools (2155)	62.1%	3.5%	21.3%	13.0%	65.7%	50.7%	3.7%	18.9%	26.7%	54.4%	55.5%	3.7%	20.6%	20.1%	59.2%	54.6%	5.6%	20.3%	19.5%	60.2%	-5.4%	5.8%	1.0%
Fall Creek Academy (9370)					47.0%	12.4%	35.2%	5.5%	59.4%	56.8%	6.5%	29.4%	7.4%	63.3%	51.6%	19.6%	24.2%	4.5%	71.3%		11.9%	8.0%	
Fayette County School Corp (2395)	67.3%	3.6%	21.4%	7.7%	70.9%	59.9%	7.5%	24.1%	8.6%	67.3%	62.8%	7.8%	22.5%	6.9%	70.6%	60.7%	8.0%	23.7%	7.6%	68.7%	-2.2%	1.4%	-1.9%
Flanner House Elementary School (9390)					64.6%	7.5%	27.9%	.0%	72.1%	59.1%	10.7%	30.1%	.1%	69.9%	59.8%	11.7%	27.0%	1.4%	71.6%		-6%	1.7%	
Flat Rock-Hawcreek School Corp (0370)	61.4%	6.2%	20.9%	11.5%	67.6%	63.7%	3.8%	19.0%	13.6%	67.5%	65.4%	3.7%	21.8%	9.1%	69.1%	61.5%	4.7%	22.5%	11.3%	66.2%	-1.4%	-1.3%	-2.9%
Fort Wayne Community Schools (0235)	62.3%	6.8%	21.2%	9.6%	69.1%	62.8%	7.7%	19.5%	9.9%	70.6%	62.5%	7.9%	19.4%	10.2%	70.4%	62.4%	7.8%	20.4%	9.3%	70.3%	1.1%	-3%	-1.1%
Fountain Square Academy (9480)					38.4%	18.0%	27.7%	15.9%	56.4%	50.0%	15.9%	25.3%	8.8%	65.9%	50.8%	16.0%	25.3%	8.0%	66.8%		10.3%	.8%	
Franklin Community School Corp (4225)	55.5%	4.2%	22.4%	17.9%	59.7%	53.7%	3.6%	22.1%	20.6%	57.3%	49.3%	3.6%	21.6%	25.5%	52.9%	48.1%	4.9%	21.4%	25.7%	53.0%	-6.7%	-4.4%	.1%
Franklin County Com Sch Corp (2475)	60.8%	4.1%	24.6%	10.5%	64.9%	60.1%	5.3%	22.2%	12.4%	65.4%	62.0%	4.9%	21.3%	11.8%	66.9%	57.4%	5.5%	22.3%	14.8%	62.9%	-2.0%	-2.5%	-4.0%
Franklin Township Com Sch Corp (5310)	51.3%	5.4%	19.6%	23.8%	56.6%	42.9%	6.1%	19.6%	31.4%	49.0%	44.6%	6.3%	19.2%	29.9%	50.9%	46.3%	6.8%	19.4%	27.5%	53.1%	-3.5%	4.1%	2.2%
Frankton-Lapel Community Schs (5245)	57.7%	4.3%	20.3%	17.7%	62.0%	53.5%	5.0%	22.8%	18.7%	58.5%	53.8%	5.6%	22.6%	18.0%	59.4%	46.8%	6.0%	22.3%	24.9%	52.8%	-9.1%	-5.7%	-6.6%
Fremont Community Schools (7605)	54.2%	4.5%	17.9%	23.4%	58.7%	52.7%	5.5%	19.9%	22.0%	58.2%	55.2%	5.5%	19.9%	19.5%	60.7%	53.3%	5.3%	21.5%	19.9%	58.5%	-2%	.4%	-2.1%
Frontier School Corporation (8525)	57.6%	6.8%	20.5%	15.2%	64.3%	54.4%	7.4%	18.3%	19.9%	61.8%	54.0%	7.2%	17.9%	21.0%	61.2%	51.6%	7.2%	19.7%	21.4%	58.9%	-5.5%	-3.0%	-2.3%
Galileo Charter School (9565)					37.6%	6.3%	15.5%	40.6%	43.9%	63.7%	63.7%	9.5%	24.5%	2.2%	73.2%	62.6%	5.9%	26.5%	5.0%	68.4%		24.5%	-4.8%
Garrett-Keyser-Butler Com (1820)	60.8%	6.7%	24.2%	8.4%	67.4%	60.2%	6.4%	21.8%	11.6%	66.6%	58.5%	6.6%	20.6%	14.3%	65.1%	55.6%	7.3%	22.3%	14.9%	62.9%	-4.6%	-3.7%	-2.2%
Gary Community School Corp (4690)	63.7%	8.7%	23.7%	4.0%	72.3%	54.1%	8.8%	27.4%	9.7%	62.9%	57.1%	8.7%	28.2%	6.0%	65.8%	59.0%	9.7%	26.5%	4.9%	68.7%	-3.6%	5.8%	2.9%
Gary Lighthouse Charter School (9535)					36.5%	16.1%	29.8%	17.6%	52.6%	39.8%	12.2%	34.0%	14.0%	52.0%	46.1%	15.7%	38.2%	.0%	61.8%		9.1%	9.8%	
Goshen Community Schools (2315)	52.7%	4.6%	16.6%	26.1%	57.3%	62.3%	4.6%	17.8%	15.3%	66.9%	61.7%	4.8%	17.1%	16.3%	66.6%	60.1%	5.2%	17.8%	16.8%	65.4%	8.1%	-1.5%	-1.2%
Greater Clark County Schools (1010)	59.6%	4.4%	21.0%	12.8%	64.0%	64.2%	6.9%	19.3%	8.7%	71.1%	62.9%	6.1%	19.7%	10.3%	69.0%	59.6%	6.2%	20.1%	13.5%	65.8%	1.8%	-5.3%	-3.2%
Greater Jasper Con Schs (2120)	64.4%	5.2%	15.7%	14.7%	69.6%	59.9%	4.7%	15.9%	19.4%	64.6%	58.0%	5.0%	16.7%	20.3%	63.0%	53.6%	11.3%	15.6%	19.6%	64.8%	-4.8%	.2%	1.8%
Greencastle Community Sch Corp (6755)	55.3%	5.3%	20.8%	18.6%	60.6%	48.2%	8.2%	22.5%	21.1%	56.4%	49.3%	8.8%	23.6%	18.3%	58.1%	48.4%	9.1%	24.4%	18.2%	57.4%	-3.2%	1.0%	-7%
Greenfield-Central Com Schools (3125)	52.8%	3.0%	16.2%	28.0%	55.8%	58.5%	4.6%	19.1%	17.8%	63.1%	50.7%	7.5%	18.6%	23.3%	58.1%	48.2%	11.3%	19.6%	20.8%	59.6%	3.8%	-3.5%	1.5%
Greensburg Community Schools (1730)	62.8%	4.5%	19.1%	13.7%	67.2%	53.7%	6.0%	24.7%	15.5%	59.7%	52.1%	6.5%	23.2%	18.3%	58.6%	50.4%	6.3%	26.6%	16.6%	56.7%	-10.5%	-3.0%	-1.9%
Greenwood Community Sch Corp (4245)	60.8%	3.0%	19.9%	16.4%	63.7%	59.3%	3.5%	18.8%	18.4%	62.8%	59.6%	3.6%	19.8%	17.0%	63.2%	59.1%	3.6%	19.5%	17.7%	62.7%	-1.0%	-1%	-5%
Griffith Public Schools (4700)	65.7%	4.2%	16.0%	14.0%	70.0%	59.0%	3.3%	17.9%	19.9%	62.2%	53.0%	4.0%	20.4%	22.5%	57.0%	52.7%	4.0%	21.3%	22.0%	56.7%	-13.3%	-5.6%	-4%
Hamilton Community Schools (7610)	64.3%	8.2%	21.6%	5.9%	72.4%	55.7%	9.4%	24.0%	10.8%	65.1%	51.4%	8.5%	21.8%	18.2%	60.0%	56.7%	10.7%	21.8%	10.8%	67.4%	-5.0%	2.3%	7.5%
Hamilton Heights School Corp (3025)	57.2%	4.1%	20.8%	17.9%	61.3%	49.8%	6.5%	22.1%	21.5%	56.3%	49.3%	5.4%	24.0%	21.3%	54.8%	48.5%	6.0%	24.9%	20.6%	54.5%	-6.8%	-1.8%	-3%
Hamilton Southeastern Schools (3005)	46.0%	4.0%	19.7%	30.4%	49.9%	46.3%	6.0%	20.9%	26.8%	52.3%	47.1%	5.8%	21.5%	25.6%	52.9%	48.7%	6.0%	21.8%	23.5%	54.7%	4.8%	2.4%	1.8%
Hanover Community School Corp (4580)	57.7%	4.9%	20.3%	17.1%	62.5%	33.7%	3.6%	14.9%	47.8%	37.3%	45.3%	4.9%	20.9%	28.9%	50.2%	47.6%	5.2%	23.1%	24.1%	52.8%	-9.8%	15.5%	2.5%
Herron Charter (9650)					10.2%	34.1%	4.2%	51.4%	44.4%	50.7%	16.3%	14.9%	18.1%	18.1%	67.0%	54.2%	9.6%	24.3%	11.8%	63.9%		19.5%	-3.1%
Hope Academy (9655)					82.3%	4.6%	10.0%	3.1%	86.9%	33.7%	19.0%	13.9%	33.4%	52.7%		33.7%	19.0%	13.9%	33.4%	52.7%			-34.2%
Huntington Co Com Sch Corp (3625)	61.2%	4.8%	19.6%	14.4%	66.0%	56.5%	9.1%	20.2%	14.2%	65.7%	58.2%	8.5%	21.8%	11.5%	66.6%	55.5%	9.8%	21.6%	13.1%	65.3%	-7%	-3%	-1.3%
Imagine Master Academy (9695)					63.1%	2.6%	26.0%	8.3%	65.6%	48.4%	6.5%	43.1%	2.0%	54.9%		48.4%	6.5%	43.1%	2.0%	54.9%			
Indiana Math and Science Academy (9785)					34.9%	12.0%	46.2%	6.9%	47.0%	59.9%	3.4%	23.5%	13.2%	63.3%		59.9%	3.4%	23.5%	13.2%	63.3%			
Indianapolis Public Schools (5385)	64.6%	7.4%	22.0%	5.9%	72.1%	54.3%	11.0%	20.4%	14.3%	65.3%	56.9%	10.5%	20.6%	12.1%	67.4%	49.9%	11.3%	23.2%	15.7%	61.2%	-10.9%	-4.1%	-6.2%
Indpls Lighthouse Charter School (9575)					46.4%	3.7%	49.7%	.2%	50.1%	27.0%	7.2%	21.8%	44.0%	34.2%	33.0%	5.9%	44.2%	16.8%	39.0%		-11.1%	4.7%	
Indpls Metropolitan High School (9670)					58.7%	7.2%	11.6%	22.4%	65.9%	73.0%	13.0%	9.4%	4.6%	86.0%	58.9%	18.0%	11.2%	11.9%	76.9%		10.9%	-9.2%	
Irington Community School (9330)					49.2%	3.5%	17.0%	30.3%	52.8%	51.8%	3.7%	14.3%	30.2%	55.5%	68.2%	4.3%	20.6%	6.8%	72.6%		19.8%	17.0%	
Jac-Cen-Del Community Sch Corp (6900)	55.7%	4.9%	20.8%	18.6%	60.6%	58.7%	6.0%	23.8%	11.5%	64.7%	60.5%	5.4%	21.2%	12.9%	65.9%	60.8%	5.4%	23.8%	9.9%	66.2%	5.7%	1.6%	.4%
Jay School Corp (3945)	63.8%	3.8%	23.3%	9.2%	67.6%	59.1%	4.6%	22.1%	14.2%	63.7%	63.3%	5.9%	23.1%	7.7%	69.2%	58.4%	5.5%	22.2%	13.9%	63.9%	-3.7%	.2%	-5.3%
Jennings County Schools (4015)	59.9%	5.4%	22.2%	12.5%	65.3%	58.0%	6.2%	24.0%	11.8%	64.2%	59.9%	6.6%	23.2%	10.2%	66.6%	59.4%	8.0%	22.4%	10.2%	67.4%	2.0%	3.2%	.8%
John Glenn School Corporation (7150)	63.8%	5.0%	16.8%	14.3%	68.8%	46.3%	4.5%	15.2%	34.0%	50.8%	57.2%	5.5%	17.5%	19.7%	62.7%	55.2%	6.2%	19.0%	19.6%	61.4%	-7.4%	10.6%	-1.3%
Joshua Academy (9495)					64.4%	4.9%	25.4%	5.4%	69.3%	61.9%	5.3%	26.1%	6.7%	67.3%	66.8%	4.7%	24.3%	4.2%	71.5%		2.2%	4.2%	
Kankakee Valley School Corp (3785)	60.4%	5.1%	19.4%	15.2%	65.5%	54.5%	6.9%	21.4%	17.2%	61.4%	56.6%	6.7%	21.9%	14.8%	63.3%	51.7%	6.2%	19.9%	22.1%	58.0%	-7.5%	-3.5%	-5.3%
KIPP Indpls College Preparatory (9400)					50.4%	6.0%	22.7%	20.9%	56.4%	58.7%	6.3%	27.7%	7.3%	65.0%	52.8%	9.6%	33.8%	3.8%	62.4%		6.0%	-2.6%	
KIPP Lead College Prep Charter (9635)					64.1%	10.5%	21.5%	3.9%	74.6%	57.5%	2.7%	32.2%	7.6%	60.2%	64.5%	2.4%	28.2%	4.9%	66.9%		-7.7%	6.7%	
Knox Community School Corp (7525)	61.2%	4.7%	22.0%	12.1%	65.9%	60.2%	5.4%	20.8%	13.7%	65.5%	60.5%	3.9%	19.2%	16.4%	64.4%	55.1%	5.6%	21.4%	17.8%	60.8%	-5.1%	-4.7%	-3.6%
Kokomo-Center Twp Con Sch Corp (3500)	47.5%	8.4%	15.6%	28.4%	55.9%	59.0%	9.5%	21.4%	10.1%	68.5%	59.6%												

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

	Expenditures FY 1998				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2006				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2007				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2008				Ratio of Student Instr. Exp. To All Exp.	Change in Ratio 1998 to 2008	Change in Ratio 2006 to 2008	Change in Ratio 2007 to 2008
	Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational				
Loogootee Community Sch Corp (5525)	69.3%	4.4%	18.4%	7.9%	73.7%	68.4%	5.1%	19.3%	7.3%	73.4%	69.1%	7.3%	19.4%	4.3%	76.3%	68.3%	5.9%	18.0%	7.8%	74.2%	.5%	.7%	-2.2%
M S D Bluffton-Harrison (8445)	60.0%	3.6%	20.0%	16.4%	63.6%	57.6%	5.8%	21.1%	15.5%	63.4%	57.8%	4.9%	21.4%	15.9%	62.7%	56.8%	7.2%	21.2%	14.7%	64.0%	.4%	.6%	1.4%
M S D Boone Township (6460)	59.5%	4.5%	18.5%	17.5%	64.1%	48.5%	2.7%	15.6%	47.9%	36.5%	46.5%	3.8%	20.8%	28.8%	50.3%	45.1%	4.6%	20.8%	29.5%	49.7%	-14.4%	13.2%	-6%
M S D Decatur Township (5300)	56.1%	6.6%	21.9%	15.4%	62.7%	53.3%	6.9%	26.6%	13.2%	60.2%	49.6%	6.6%	25.0%	18.8%	56.2%	46.0%	7.4%	29.3%	17.3%	53.4%	-9.3%	-6.8%	-2.8%
M S D Lawrence Township (5330)	51.3%	6.0%	17.2%	25.5%	57.3%	54.5%	4.9%	17.6%	23.0%	59.4%	55.7%	3.9%	19.4%	21.0%	59.6%	48.1%	3.6%	18.0%	30.3%	51.7%	-5.6%	-7.7%	-7.9%
M S D Martinsville Schools (5925)	60.5%	5.1%	21.6%	12.8%	65.6%	56.0%	6.4%	26.7%	11.0%	62.4%	58.4%	6.7%	24.8%	10.2%	65.1%	57.8%	7.8%	25.1%	9.2%	65.6%	.0%	3.2%	.6%
M S D Mount Vernon (6590)	55.8%	4.8%	20.6%	18.8%	60.6%	52.5%	4.8%	23.3%	19.4%	57.2%	51.2%	4.9%	23.1%	20.8%	56.1%	49.3%	5.1%	25.5%	20.1%	54.3%	-6.3%	-2.9%	-1.8%
M S D North Posey Co Schools (6600)	66.2%	3.5%	17.9%	12.4%	69.7%	59.7%	6.0%	17.5%	16.8%	65.7%	58.8%	5.9%	17.3%	18.0%	64.7%	54.7%	6.4%	18.4%	20.5%	61.1%	-8.6%	-4.6%	-3.5%
M S D of New Durham Township (4860)	62.3%	11.6%	24.3%	1.8%	73.9%	54.6%	12.2%	18.2%	15.0%	66.8%	49.4%	12.6%	20.5%	17.5%	62.0%	53.0%	8.6%	22.1%	16.2%	61.6%	-12.3%	-5.2%	-4%
M S D Perry Township (5340)	55.6%	5.9%	21.7%	16.8%	61.5%	52.4%	7.1%	21.6%	18.9%	59.5%	54.3%	6.9%	21.7%	17.2%	61.2%	46.5%	16.2%	20.6%	16.7%	62.6%	1.2%	3.2%	1.5%
M S D Pike Township (5350)	42.9%	4.7%	16.9%	35.5%	47.6%	52.4%	7.9%	18.6%	21.2%	60.3%	45.8%	10.0%	17.5%	26.8%	55.7%	48.0%	8.7%	20.2%	23.1%	56.8%	9.2%	-3.5%	1.1%
M S D Shakamak Schools (2960)	65.4%	5.3%	18.5%	10.7%	70.8%	64.6%	6.9%	19.8%	8.7%	71.5%	68.5%	5.3%	18.3%	7.8%	73.8%	61.4%	6.7%	23.0%	9.0%	68.0%	-2.8%	-3.5%	-5.9%
M S D Southwest Allen County (0125)	51.3%	4.9%	16.0%	27.8%	56.2%	52.6%	5.5%	17.4%	24.5%	58.0%	54.3%	6.4%	16.3%	23.0%	60.7%	52.5%	6.8%	18.5%	22.2%	59.3%	3.1%	1.3%	-1.4%
M S D Steuben County (7615)	54.8%	7.2%	21.8%	16.2%	62.0%	47.3%	7.2%	22.8%	22.7%	54.4%	48.1%	8.5%	20.9%	22.5%	56.6%	47.7%	8.0%	21.6%	22.7%	55.7%	-6.4%	1.2%	-9%
M S D Wabash County Schools (8050)	67.3%	4.3%	17.9%	10.5%	71.6%	62.0%	6.8%	17.5%	13.7%	68.8%	62.9%	6.7%	17.5%	12.9%	69.6%	61.9%	6.9%	18.6%	12.7%	68.7%	-2.9%	-1%	-9%
M S D Warren County (8115)	62.4%	4.0%	22.1%	11.5%	66.4%	55.6%	5.4%	24.9%	14.1%	60.9%	52.6%	5.0%	27.8%	14.6%	57.6%	56.7%	5.3%	26.0%	12.0%	62.0%	-4.4%	1.0%	4.4%
M S D Warren Township (5360)	57.8%	7.9%	22.8%	11.5%	65.7%	50.5%	8.7%	20.7%	20.1%	59.2%	48.3%	8.1%	18.6%	25.0%	56.4%	42.9%	15.4%	18.7%	23.0%	58.3%	-7.4%	-9%	1.9%
M S D Washington Township (5370)	52.5%	7.9%	20.7%	18.9%	60.4%	60.2%	7.5%	22.2%	10.1%	67.7%	56.7%	9.3%	21.2%	12.8%	66.0%	56.8%	10.2%	22.7%	10.3%	67.0%	6.7%	-7%	1.1%
M S D Wayne Township (5375)	67.0%	4.8%	11.7%	16.5%	71.8%	51.5%	5.5%	18.4%	24.6%	57.0%	48.2%	5.3%	19.9%	26.6%	53.5%	52.6%	3.7%	21.8%	21.9%	56.3%	-15.5%	-7%	2.8%
Maconaquah School Corp (5615)	66.1%	6.8%	22.0%	5.2%	72.9%	56.8%	7.5%	19.9%	15.8%	64.3%	58.7%	8.0%	20.8%	12.5%	66.6%	56.6%	8.6%	28.3%	6.6%	65.2%	-7.7%	.8%	-1.5%
Madison Consolidated Schools (3995)	65.1%	5.0%	20.3%	9.6%	70.1%	58.9%	5.9%	17.6%	17.6%	64.8%	58.4%	14.2%	16.5%	16.8%	66.4%	55.0%	11.4%	19.3%	14.3%	66.4%	-3.6%	1.6%	-2%
Madison-Grant United Sch Corp (2825)	54.8%	3.2%	18.7%	23.3%	58.0%	66.1%	4.2%	19.3%	10.3%	70.4%	62.9%	5.6%	19.5%	12.0%	68.5%	52.4%	11.4%	22.9%	13.4%	63.7%	5.7%	-6.6%	-4.7%
Manchester Community Schools (8045)	52.4%	4.4%	17.6%	25.6%	56.8%	53.7%	4.7%	22.1%	19.5%	58.4%	51.6%	4.5%	23.7%	20.2%	56.1%	50.9%	5.0%	24.9%	19.1%	55.9%	-9%	-2.5%	-2%
Marion Community Schools (2865)	62.0%	6.1%	22.7%	9.2%	68.1%	58.6%	5.5%	23.0%	12.9%	64.1%	60.7%	6.4%	23.5%	9.4%	67.1%	59.0%	7.0%	22.5%	11.5%	66.0%	-2.1%	1.9%	-1.1%
Medora Community School Corp (3640)	65.8%	7.4%	15.7%	11.1%	73.2%	62.1%	7.6%	16.1%	14.2%	69.7%	64.4%	7.5%	14.3%	13.8%	71.9%	58.0%	13.8%	15.2%	13.0%	71.8%	-1.4%	2.1%	.0%
Merrillville Community School (4600)	53.8%	2.6%	22.7%	20.8%	56.4%	45.9%	6.0%	19.9%	28.2%	52.0%	46.2%	6.1%	20.2%	27.5%	52.3%	47.6%	5.6%	19.4%	27.4%	53.1%	-3.3%	1.2%	.8%
Michigan City Area Schools (4925)	61.2%	5.0%	21.6%	12.2%	66.2%	54.7%	6.7%	25.4%	13.3%	61.4%	52.6%	7.2%	24.1%	16.2%	59.7%	48.6%	6.8%	24.5%	20.2%	55.4%	-10.8%	-6.0%	-4.3%
Middlebury Community Schools (2275)	51.7%	3.7%	22.7%	21.9%	55.4%	50.6%	4.1%	26.8%	18.5%	54.8%	51.6%	4.3%	27.8%	16.3%	55.9%	49.3%	4.5%	27.1%	19.1%	53.8%	-1.6%	-1.0%	-2.1%
Milan Community Schools (6910)	61.9%	6.9%	21.2%	10.0%	68.8%	61.7%	7.2%	22.1%	9.0%	68.9%	61.5%	5.6%	23.5%	9.4%	67.1%	56.3%	12.0%	23.2%	8.4%	68.3%	-.5%	-.6%	1.3%
Mill Creek Community Sch Corp (3335)	52.8%	3.9%	22.6%	20.7%	56.7%	32.6%	3.9%	14.9%	48.6%	36.5%	44.7%	5.8%	20.3%	29.2%	50.5%	49.6%	7.6%	23.8%	19.0%	57.1%	.4%	20.6%	6.6%
Mississinewa Community School Corp (2855)	68.2%	5.3%	20.2%	6.2%	73.6%	66.0%	6.5%	16.1%	11.5%	72.4%	66.3%	6.8%	17.3%	9.6%	73.1%	64.5%	5.9%	18.2%	11.4%	70.4%	-3.2%	-2.0%	-2.7%
Mitchell Community Schools (5085)	65.6%	3.4%	19.0%	12.0%	69.0%	44.0%	3.7%	14.6%	37.7%	47.7%	57.0%	3.9%	18.9%	20.2%	60.9%	58.2%	3.9%	21.0%	16.9%	62.1%	-6.9%	14.4%	1.2%
Monroe Central School Corp (6820)	59.8%	3.8%	19.8%	16.6%	63.6%	64.1%	5.3%	19.9%	10.6%	69.5%	62.7%	5.1%	21.7%	10.4%	67.9%	62.8%	5.0%	20.4%	11.8%	67.8%	4.2%	-1.7%	-1%
Monroe County Com Sch Corp (5740)	45.0%	4.9%	18.0%	32.1%	49.9%	51.8%	7.1%	24.5%	16.7%	58.9%	54.9%	7.2%	24.3%	13.5%	62.2%	53.5%	7.2%	27.7%	11.6%	60.7%	10.9%	1.9%	-1.4%
Monroe-Gregg School District (5900)	62.2%	4.6%	19.8%	13.4%	66.8%	41.9%	4.9%	20.4%	32.8%	46.8%	43.2%	5.5%	20.8%	30.4%	48.8%	49.7%	7.4%	23.3%	19.6%	57.1%	-9.7%	10.3%	8.3%
Montessori Academy @ Geist (9665)						8.2%	.0%	91.8%	.0%	8.2%	57.7%	8.7%	22.2%	11.4%	66.4%	66.2%	8.9%	19.7%	5.2%	75.1%		66.8%	8.6%
Monument Lighthouse (9590)						25.2%	66.5%	3.1%	5.2%	91.7%	43.5%	29.1%	25.9%	1.6%	72.5%	45.3%	14.9%	38.9%	.9%	60.2%			
Mooresville Con School Corp (5930)	52.1%	3.8%	16.3%	27.7%	56.0%	54.5%	5.1%	24.5%	15.9%	59.6%	55.2%	5.0%	24.5%	15.4%	60.1%	55.8%	7.4%	21.9%	14.9%	63.2%	7.2%	3.6%	3.0%
Mt Pleasant Twp Com Sch Corp (1910)	59.1%	5.1%	22.3%	13.5%	64.2%	50.9%	5.7%	23.7%	19.8%	56.5%	52.1%	5.6%	23.7%	18.6%	57.6%	51.1%	6.7%	23.8%	18.4%	57.8%	-6.3%	1.3%	.2%
Mt Vernon Community Sch Corp (3135)	57.6%	4.4%	19.9%	18.1%	62.0%	52.4%	4.6%	23.0%	20.0%	57.0%	56.3%	4.6%	20.9%	18.2%	60.8%	53.7%	4.0%	21.4%	20.9%	57.7%	-4.3%	.7%	-3.1%
Muncie Community Schools (1970)	56.5%	5.7%	29.2%	8.6%	62.2%	53.6%	5.7%	30.2%	10.5%	59.3%	51.8%	6.4%	17.6%	24.2%	58.2%	50.3%	6.7%	17.7%	25.3%	57.0%	-5.2%	-2.4%	-1.3%
Nettle Creek School Corp (8305)	64.9%	4.5%	20.4%	10.2%	69.4%	56.5%	5.9%	23.2%	14.5%	62.4%	58.7%	6.7%	22.5%	12.0%	65.4%	57.3%	6.8%	22.9%	13.0%	64.1%	-5.2%	1.7%	-1.3%
New Albany-Floyd Co Con Sch (2400)	56.5%	9.0%	19.7%	14.8%	65.5%	51.2%	5.3%	21.3%	22.2%	65.5%	53.0%	5.3%	21.1%	20.6%	58.2%	51.4%	6.4%	22.2%	20.0%	57.8%	-7.7%	1.3%	-.5%
New Castle Community Sch Corp (3445)	55.7%	4.4%	15.5%	24.4%	60.1%	60.4%	5.0%	24.0%	10.6%	65.4%	58.4%	6.0%	23.5%	12.2%	64.4%	60.9%	6.4%	23.3%	9.4%	67.3%	7.3%	1.9%	3.0%
New Community School (9340)						61.7%	15.8%	18.2%	4.3%	77.5%	60.6%	14.8%	22.1%	2.6%	75.3%	58.1%	18.3%	16.7%	6.9%	76.4%		-1.1%	1.1%
New Harmony Town & Twp Con Sch (6610)	64.1%	9.9%	16.9%	9.2%	73.9%	63.3%	10.9%	20.1%	5.8%	74.2%	57.5%	11.3%	17.3%	13.8%	68.9%	51.0%	11.2%	18.3%	19.5%	62.2%	-11.7%	-12.0%	-6.7%
New Prairie United School Corp (4805)	53.7%	4.0%	22.5%	19.8%	57.7%	55.0%	4.8%	24.0%	16.2%	59.9%	53.0%	4.7%	22.1%	20.2%	57.7%	50.3%	4.7%	23.6%	21.3%	55.1%	-2.7%	-4.8%	-2.7%
Nineveh-Hensley-Jackson United (4255)	55.1%	3.8%	24.3%	16.8%	58.9%	52.0%	6.0%	21.9%	20.0%	58.1%	52.4%	5.9%	23.5%	18.2%	58.3%	51.1%	7.6%	23.0%	18.2%	58.7%	-.2%	.7%	.4%
Noblesville Schools (3070)	53.4%	4.0%	18.4%	24.2%	57.4%	49.8%	5.0%	19.2%	26.0%	54.9%	53.4%	5.5%	20.6%	20.5%	58.9%	47.2%	5.1%	20.3%	27.4%	52.3%	-5.1%	-2.6%	-6.6%
North Adams Community Schools (0025)	58.4%	8.2%	21.2%	12.1%	66.7%	49.9%	8.7%	23.3%	18.0%	58.6%	50.5%	8.0%	23.3%	18.3%	58.4%	49.4%	8.2%	22.3%	20.1%	57.6%	-9.0%	-1.0%	-.8%
North Daviess Com Schools (1375)	61.6%	3.7%	20.7%	14.0%	65.3%	56.3%	7.3%	19.6%	16.7%	63.6%	55.3%	6.8%	20.6%	17.3%	62.1%	50.9%	5.0%	21.5%	22.6%	55.9%	-9.4%	-7.7%	-6.2%
North Gibson School Corp (2735)	54.8%	4.5%	24.3%	16.4%	59.4%	55.7%	7.9%	25.3%	11.1%	63.6%	53.6%	7.0%	25.6%	13.8%	60.6%	52.2%	8.5%	30.7%	8.6%	60.7%	1.3%	-3.0%	.1%
North Harrison Com School Corp (3180)	60.6%	4.4%	21.2%	13.8%	65.0%	57.9%	5.5%	22.8%	13.9%	63.4%	60.2%	5.7%	21.5%	12.7%	65.8%	53.4%	5.8%	21.6%	19.2%	59.2%	-5.8%	-4.2%	-6.7%
North Judson-San Pierre Sch Corp (7515)	58.9%	6.2%	20.4%	14.6%	65.0%	57.7%	7.4%	24.2%	10.7%	65.1%	55.0%	6.7%	25.6%	12.8%	61.6%	57.0%	7.0%	23.7%	12.3%	64.0%	-1.0%	-1.1%	2.4%
North Knox School Corp (4315)	64.5%	3.9%	22.1%	9.5%	68.4%	61.2%	3.2%	23.5%	11.6%	64.9%	61.2%	3.3%	24.2%	11.3%	64.5%	60.3%	4.7%	24.4%</					

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

	Expenditures FY 1998				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2006				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2007				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2008				Ratio of Student Instr. Exp. To All Exp.	Change in Ratio 1998 to 2008	Change in Ratio 2006 to 2008	Change in Ratio 2007 to 2008
	Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational				
Northwestern Con School Corp (7350)	62.3%	4.4%	21.8%	11.5%	66.6%	56.5%	4.6%	21.9%	17.0%	61.1%	52.3%	4.8%	20.0%	22.9%	57.1%	50.4%	9.2%	22.9%	17.5%	59.6%	-7.0%	-1.5%	2.5%
Northwestern School Corp (3470)	60.2%	2.8%	23.8%	13.3%	62.9%	51.7%	7.7%	23.1%	17.5%	59.4%	51.2%	6.9%	24.9%	17.0%	58.1%	51.9%	9.0%	21.9%	17.2%	60.9%	-2.1%	1.5%	2.8%
Oak Hill United School Corp (5625)	58.4%	4.9%	23.9%	12.8%	63.3%	57.9%	7.1%	21.6%	13.3%	65.1%	47.2%	5.9%	19.9%	27.1%	53.1%	46.9%	5.7%	20.2%	27.2%	52.6%	-10.8%	-12.5%	-5%
Options Charter Sch - Noblesville (9640)											61.3%	5.4%	13.3%	20.0%	66.7%	72.9%	4.7%	5.8%	16.6%	77.6%			10.9%
Options Charter School - Carmel (9325)						62.4%	7.9%	25.9%	3.7%	70.4%	65.6%	8.2%	14.6%	11.6%	73.8%	66.2%	11.7%	9.2%	12.9%	77.9%		7.5%	4.1%
Oregon-Davis School Corp (7495)	60.4%	4.7%	21.5%	13.5%	65.0%	55.3%	5.5%	20.5%	18.6%	60.9%	60.9%	5.8%	18.7%	14.6%	66.7%	56.8%	6.3%	19.1%	17.9%	63.0%	-2.0%	2.2%	-3.6%
Orleans Community Schools (6145)	64.4%	5.0%	20.2%	10.4%	69.4%	58.6%	4.2%	17.6%	19.7%	62.8%	58.7%	4.4%	19.3%	17.6%	63.1%	55.8%	4.7%	18.3%	21.3%	60.4%	-9.0%	-2.3%	-2.7%
Paoli Community School Corp (6155)	66.7%	5.2%	20.0%	8.1%	71.9%	57.6%	4.8%	16.0%	21.5%	62.4%	65.1%	5.8%	19.6%	9.5%	70.9%	64.0%	5.7%	18.2%	12.1%	69.7%	-2.1%	7.3%	-1.2%
Penn-Harris-Madison Sch Corp (7175)	51.2%	6.0%	22.1%	20.8%	57.2%	52.4%	7.4%	22.2%	18.0%	59.8%	53.6%	7.3%	21.7%	17.4%	60.9%	49.6%	8.8%	25.0%	16.6%	58.4%	1.3%	-1.4%	-2.5%
Perry Central Com Schools Corp (6325)	58.2%	4.4%	18.6%	18.8%	62.6%	61.2%	8.1%	22.1%	8.7%	69.2%	62.4%	6.3%	22.1%	9.2%	68.7%	63.0%	6.8%	22.2%	7.9%	69.8%	7.2%	6%	1.1%
Peru Community Schools (5635)	63.5%	3.9%	18.2%	14.5%	67.3%	47.4%	4.0%	13.9%	34.8%	51.3%	59.0%	5.1%	16.9%	19.0%	64.1%	57.1%	5.4%	20.2%	17.3%	62.5%	-4.8%	11.2%	-1.6%
Pike County School Corp (6445)	65.8%	3.6%	24.3%	6.3%	69.3%	52.3%	5.2%	25.5%	16.9%	57.6%	52.9%	5.7%	26.1%	15.3%	58.6%	53.2%	5.5%	26.3%	15.1%	58.6%	-10.7%	1.1%	0%
Pioneer Regional School Corp (0775)	62.7%	3.8%	23.4%	10.0%	66.6%	61.8%	4.5%	22.6%	11.1%	66.3%	55.5%	5.3%	25.2%	13.9%	60.8%	54.3%	5.2%	27.0%	13.5%	59.5%	-7.1%	-6.8%	-1.3%
Plainfield Community Sch Corp (3330)	52.4%	4.4%	19.5%	23.7%	56.8%	49.0%	7.8%	20.5%	22.7%	56.8%	44.2%	7.9%	17.7%	30.1%	52.2%	43.3%	9.1%	16.3%	31.3%	52.4%	-4.4%	-4.3%	.3%
Plymouth Community School Corp (5485)	56.2%	4.4%	20.3%	19.1%	60.6%	43.6%	5.0%	16.8%	34.6%	48.6%	52.1%	5.6%	19.8%	22.5%	57.1%	53.7%	6.7%	20.7%	18.8%	60.4%	-1.4%	11.8%	2.7%
Portage Township Schools (6550)	60.9%	3.6%	25.2%	10.2%	64.5%	59.4%	3.3%	26.8%	10.6%	62.6%	61.9%	2.9%	24.6%	10.6%	64.8%	57.2%	3.6%	27.5%	11.8%	60.8%	-3.8%	-1.8%	-4.0%
Porter Township School Corp (6520)	49.1%	4.9%	24.1%	21.9%	54.0%	48.9%	4.2%	26.7%	20.2%	53.1%	46.0%	5.1%	30.1%	18.8%	51.1%	46.8%	6.8%	23.7%	22.7%	53.7%	-4%	.5%	2.6%
Prairie Heights Com Sch Corp (4515)	58.0%	3.7%	24.8%	13.5%	61.7%	57.6%	5.0%	24.4%	12.9%	62.6%	53.0%	5.2%	22.6%	19.3%	58.1%	54.9%	5.4%	22.3%	17.3%	60.4%	-1.3%	-2.2%	2.2%
Prairie Township Schools (4880)	74.2%	.0%	25.8%	.0%	74.2%	86.9%	.6%	12.5%	.0%	87.5%	31.9%	3.1%	65.0%	.0%	35.0%	65.1%	.7%	33.9%	.3%	65.8%	-8.4%	-21.7%	30.8%
Randolph Central School Corp (6825)	65.6%	5.6%	20.9%	7.9%	71.2%	62.0%	4.5%	20.4%	13.1%	66.5%	62.8%	4.6%	21.1%	11.5%	67.4%	62.5%	5.5%	22.6%	9.4%	68.0%	-3.2%	1.5%	.6%
Randolph Eastern School Corp (6835)	68.3%	6.3%	19.7%	5.7%	74.6%	62.0%	6.7%	18.8%	12.6%	68.7%	44.7%	5.0%	15.5%	34.8%	49.7%	59.7%	7.1%	17.9%	15.3%	66.8%	-7.8%	-1.9%	17.1%
Randolph Southern School Corp (6805)	64.4%	6.6%	22.3%	6.8%	71.0%	59.7%	8.1%	24.5%	7.7%	67.8%	59.4%	8.0%	25.5%	7.1%	67.4%	56.3%	8.3%	25.6%	9.8%	64.6%	-6.3%	-3.2%	-2.8%
Renaissance Academy Charter (9690)																42.9%	29.6%	7.1%	20.4%	72.5%			
Rensselaer Central School Corp (3815)	58.1%	4.5%	24.2%	12.1%	62.6%	59.2%	5.1%	24.3%	11.4%	64.3%	58.6%	4.7%	23.4%	13.3%	63.3%	56.1%	4.9%	23.2%	15.8%	61.0%	-1.6%	-3.3%	-2.3%
Richland-Bean Blossom C S C (5705)	60.9%	5.6%	21.2%	12.3%	66.6%	56.9%	5.9%	21.2%	16.1%	62.7%	57.6%	5.7%	21.3%	15.4%	63.3%	56.0%	6.1%	22.1%	15.8%	62.1%	-4.5%	-.6%	-1.2%
Richmond Community School (8385)	63.2%	7.1%	18.9%	10.8%	70.3%	61.1%	9.5%	19.9%	9.5%	70.6%	59.6%	10.4%	20.6%	9.4%	70.0%	60.1%	8.8%	21.8%	9.4%	68.9%	-1.4%	-1.7%	-1.1%
Rising Sun-Ohio Co Com (6080)	67.7%	7.3%	15.3%	9.8%	75.0%	69.6%	5.9%	20.4%	4.0%	75.5%	69.6%	6.3%	20.2%	3.8%	76.0%	66.2%	5.7%	21.6%	6.5%	71.9%	-3.1%	-3.7%	-4.1%
River Forest Community Sch Corp (4590)	64.3%	6.2%	22.3%	7.1%	70.6%	45.1%	5.5%	22.6%	26.7%	50.7%	31.4%	4.4%	15.9%	48.2%	35.8%	42.1%	6.7%	22.6%	28.6%	48.8%	-21.7%	-1.9%	13.0%
Rochester Community Sch Corp (2645)	58.9%	5.6%	23.0%	12.5%	64.5%	55.7%	9.0%	20.4%	14.9%	64.7%	55.0%	10.1%	19.3%	15.6%	65.1%	54.4%	11.1%	19.5%	15.1%	65.5%	1.0%	.7%	.4%
Rockville Community School Corp (6300)	59.5%	4.6%	19.1%	16.7%	64.1%	52.7%	7.8%	17.1%	22.4%	60.5%	51.7%	7.1%	18.3%	23.0%	58.8%	49.4%	6.3%	15.6%	28.7%	55.7%	-8.4%	-4.8%	-3.1%
Rossville Con School District (1180)	61.8%	5.0%	19.8%	13.4%	66.9%	57.1%	7.6%	20.3%	15.0%	64.7%	56.6%	8.7%	21.0%	13.6%	65.3%	50.1%	15.9%	22.0%	12.0%	66.0%	-.9%	1.3%	.7%
Rural Community Schools Inc (9465)						85.1%	3.7%	11.2%	.0%	88.8%	72.9%	5.9%	17.6%	.0%	78.9%	80.9%	4.3%	13.3%	.0%	85.3%		-3.5%	6.4%
Rush County Schools (6995)	60.9%	3.5%	22.1%	13.5%	64.5%	59.7%	4.6%	25.2%	10.5%	64.3%	60.5%	4.7%	24.2%	10.6%	65.2%	57.7%	4.8%	25.9%	11.6%	62.5%	-1.9%	-1.7%	-2.7%
Salem Community Schools (8205)	68.5%	5.9%	19.4%	6.2%	74.4%	58.2%	5.9%	19.4%	16.5%	64.1%	58.3%	5.7%	20.2%	15.8%	64.0%	57.9%	6.0%	22.2%	13.8%	64.0%	-10.4%	-.1%	-.1%
School City of East Chicago (4670)	49.7%	6.9%	24.7%	18.8%	56.6%	48.0%	11.9%	20.6%	19.4%	59.9%	45.5%	12.2%	21.8%	20.6%	57.6%	47.7%	15.1%	22.0%	15.3%	62.7%	6.2%	2.8%	5.1%
School City of Hammond (4710)	60.7%	6.3%	22.3%	10.7%	67.0%	55.9%	8.9%	20.7%	14.5%	64.8%	55.6%	9.5%	20.1%	14.8%	65.1%	53.5%	10.2%	20.9%	15.4%	63.7%	-3.3%	-1.1%	-1.4%
School City of Hobart (4730)	62.0%	7.3%	20.1%	10.6%	69.3%	43.9%	6.7%	17.7%	31.7%	50.6%	53.7%	8.8%	21.1%	16.4%	62.5%	49.8%	8.8%	21.4%	19.9%	58.7%	-10.6%	8.0%	-3.8%
School City of Mishawaka (7200)	70.3%	5.5%	14.3%	9.9%	75.8%	61.8%	7.3%	17.6%	13.3%	69.1%	63.7%	7.1%	16.7%	12.5%	70.8%	63.7%	7.7%	17.4%	11.2%	71.4%	-4.4%	2.2%	.6%
School Town of Highland (4720)	56.4%	5.7%	23.0%	14.9%	62.1%	55.7%	6.3%	26.5%	11.5%	62.0%	53.0%	6.5%	27.6%	12.9%	59.5%	51.1%	8.9%	26.3%	13.8%	60.0%	-2.1%	-2.0%	.5%
School Town of Munster (4740)	50.0%	3.5%	18.2%	28.3%	53.5%	52.6%	4.4%	20.3%	22.7%	57.0%	52.0%	4.2%	22.6%	21.2%	56.2%	50.4%	6.6%	23.1%	20.0%	57.0%	3.4%	-.1%	.8%
School Town of Speedway (5400)	59.5%	2.2%	19.3%	19.0%	61.6%	65.1%	3.7%	20.2%	11.0%	68.8%	61.2%	3.8%	17.9%	17.0%	65.0%	62.9%	6.2%	22.2%	8.6%	69.1%	7.5%	.3%	4.1%
Scott County School District 1 (7230)	67.2%	7.4%	19.2%	6.2%	74.6%	59.9%	5.5%	18.7%	15.9%	65.4%	59.3%	6.4%	20.8%	13.5%	65.8%	58.7%	6.9%	22.8%	11.6%	65.6%	-9.0%	.2%	-.2%
Scott County School District 2 (7255)	65.3%	4.4%	20.5%	9.8%	69.7%	56.1%	6.1%	22.5%	15.3%	62.2%	53.8%	5.7%	22.5%	18.0%	59.5%	57.0%	5.4%	23.3%	14.3%	62.4%	-7.3%	.2%	2.9%
SE Neighborhood Sch of Excellence (9485)						43.0%	14.9%	40.4%	1.7%	57.9%	49.0%	11.0%	35.1%	4.9%	60.0%	54.6%	10.9%	29.5%	5.1%	65.4%		7.6%	5.4%
Seymour Community Schools (3675)	59.0%	5.1%	19.0%	16.9%	64.1%	57.4%	5.9%	18.7%	17.9%	63.3%	59.5%	7.7%	18.7%	14.2%	67.2%	58.7%	6.1%	21.7%	13.5%	64.8%	.7%	1.5%	-2.3%
Shelby Eastern Schools (7285)	64.0%	5.2%	19.2%	11.6%	69.2%	53.4%	5.6%	19.9%	21.1%	59.0%	55.2%	4.4%	21.9%	18.5%	59.6%	52.6%	5.2%	22.2%	20.0%	57.8%	-11.4%	-1.2%	-1.8%
Shelbyville Central Schools (7365)	62.4%	3.2%	20.9%	13.6%	65.6%	55.6%	3.9%	20.1%	20.4%	59.5%	50.8%	4.8%	18.8%	25.7%	55.5%	51.8%	3.8%	19.4%	25.0%	55.6%	-10.0%	-3.9%	.1%
Shenandoah School Corporation (3435)	60.2%	4.2%	20.8%	14.9%	64.3%	55.4%	5.5%	22.0%	17.1%	60.9%	55.2%	5.3%	20.9%	18.6%	60.5%	53.7%	7.5%	22.2%	16.7%	61.1%	-3.2%	.2%	.6%
Sheridan Community Schools (3055)	62.3%	4.4%	24.6%	8.7%	66.7%	57.0%	8.7%	25.5%	8.9%	65.7%	56.3%	8.4%	27.4%	7.9%	64.7%	52.4%	10.3%	28.9%	8.4%	62.7%	-3.9%	-2.9%	-2.0%
Shoals Community School Corp (5520)	61.1%	5.4%	23.5%	10.0%	66.5%	53.1%	6.6%	21.3%	19.0%	59.7%	55.4%	8.5%	22.9%	13.3%	63.9%	54.5%	7.7%	24.1%	13.7%	62.2%	-4.3%	2.5%	-1.7%
Signature School Inc (9315)						82.7%	6.4%	10.2%	.7%	89.1%	77.1%	7.1%	14.6%	1.1%	84.2%	76.9%	6.4%	15.9%	.8%	83.3%		-5.8%	-.9%
Smith-Green Community Schools (8625)	60.8%	7.0%	22.2%	10.1%	67.8%	58.4%	9.2%	18.0%	14.4%	67.5%	59.0%	8.8%	21.7%	10.5%	67.8%	59.1%	7.5%	22.6%	10.8%	66.6%	-1.2%	-.9%	-1.2%
South Adams Schools (0035)	64.1%	6.3%	22.4%	7.3%	70.3%	56.0%	7.5%	23.2%	13.3%	63.5%	59.1%	7.0%	20.4%	13.5%	66.1%	58.5%	10.9%	23.8%	6.9%	69.4%	-.9%	5.9%	3.2%
South Bend Community Sch Corp (7205)	55.6%	5.2%	19.4%	19.8%	60.8%	54.7%	6.1%	20.2%	19.1%	60.8%	58.9%	6.6%	22.0%	12.5%	65.5%	59.6%	7.1%	21.7%	11.6%	66.7%	5.9%	5.9%	1.2%
South Central Com School Corp (4940)	49.1%	5.0%	21.5%	24.4%	54.1%	46.6%	5.5%	23.2%	24.8%	52.1%	56.7%	6.4%	8.1%	12.7%	63.2%	51.2%	8.1%	25.5%	15.2%	59.3%	5.2%	7.2%	-3.9%
South Dearborn Com School Corp (1600)	43.6%	2.0%	13.4%	41.1%	45.6%	64.0%	3.8%	20.0%	12.3%	67.7%	54.6%	3.2%	18.6%	23.6%	5								

Progress of School Corporations in Improving the Ratio of Instructional Expenditures

	Expenditures FY 1998				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2006				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2007				Ratio of Student Instr. Exp. To All Exp.	Expenditures FY 2008				Ratio of Student Instr. Exp. To All Exp.	Change in Ratio 1998 to 2008	Change in Ratio 2006 to 2008	Change in Ratio 2007 to 2008	
	Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational		Student Academic Achievement	Student Instructional Support	Overhead and Operations	Nonoperational					
Southern Hancock Co Com Sch Corp (3115)	48.8%	4.4%	30.5%	16.3%	53.1%	48.4%	3.3%	25.4%	22.9%	51.7%	46.0%	3.4%	24.1%	26.6%	49.4%	48.0%	4.0%	25.8%	22.2%	52.0%	-1.1%	.3%	2.7%	
Southern Wells Com Schools (8425)	63.0%	5.6%	27.6%	3.8%	68.6%	60.4%	8.4%	27.0%	4.2%	68.8%	60.1%	8.2%	24.0%	7.7%	68.3%	58.5%	7.7%	27.7%	6.1%	66.2%	-2.4%	-2.6%	-2.1%	
Southwest Dubois Co Sch Corp (2110)	64.3%	5.6%	18.2%	11.9%	69.9%	57.8%	11.0%	17.9%	13.4%	68.7%	58.1%	12.2%	17.2%	12.5%	70.3%	58.5%	7.4%	22.5%	11.6%	65.9%	-4.0%	-2.8%	-4.4%	
Southwest Parke Com Sch Corp (6260)	54.9%	4.3%	21.2%	19.6%	59.2%	51.5%	4.7%	22.9%	20.9%	56.2%	54.5%	5.3%	23.8%	16.4%	59.8%	54.1%	4.8%	25.6%	15.5%	58.9%	-.3%	2.6%	-1.0%	
Southwest School Corp (7715)	60.0%	1.5%	20.8%	17.7%	61.5%	53.6%	4.1%	23.3%	19.0%	57.7%	55.9%	5.1%	23.3%	15.7%	61.0%	50.7%	4.4%	22.1%	22.8%	55.1%	-6.4%	-2.6%	-6.0%	
Southwestern Con Sch Shelby Co (7360)	58.8%	5.4%	24.6%	11.2%	64.2%	47.4%	6.3%	22.6%	23.7%	53.7%	53.9%	6.7%	24.7%	14.7%	60.6%	52.6%	7.6%	25.7%	14.1%	60.2%	-4.0%	6.5%	-.5%	
Southwestern-Jefferson Co Con (4000)	62.6%	3.8%	22.3%	11.3%	66.5%	65.0%	5.2%	22.4%	7.3%	70.3%	59.9%	6.1%	24.9%	9.1%	66.0%	60.0%	7.2%	22.9%	10.0%	67.1%	.7%	-3.1%	1.1%	
Spencer-Owen Community Schools (6195)	64.1%	3.8%	17.4%	14.6%	67.9%	55.8%	4.4%	21.7%	18.1%	60.1%	58.1%	4.4%	22.9%	14.6%	62.5%	59.1%	4.3%	22.6%	13.9%	63.5%	-4.5%	3.3%	1.0%	
Springs Valley Com School Corp (6160)	63.2%	5.7%	21.6%	9.5%	68.9%	61.1%	7.3%	22.1%	9.4%	68.5%	59.6%	7.1%	22.4%	10.9%	66.7%	55.8%	7.6%	24.9%	11.7%	63.4%	-5.5%	-5.1%	-3.3%	
Sunman-Dearborn Com Sch Corp (1560)	62.3%	6.0%	19.3%	12.4%	68.3%	56.8%	5.2%	19.9%	18.2%	61.9%	53.0%	4.8%	18.2%	24.0%	57.7%	54.2%	5.6%	20.7%	19.5%	59.8%	-8.5%	-2.1%	2.0%	
Switzerland County School Corp (7775)	62.4%	4.1%	23.4%	10.1%	66.5%	61.8%	6.4%	24.3%	7.5%	68.2%	63.1%	6.2%	23.7%	6.9%	69.3%	60.5%	7.9%	26.0%	5.7%	68.4%	1.8%	.1%	-1.0%	
Taylor Community School Corp (3460)	60.7%	4.3%	17.7%	17.3%	65.0%	57.8%	5.8%	20.3%	16.1%	63.6%	56.1%	6.2%	21.6%	16.1%	62.3%	55.2%	6.2%	20.6%	18.0%	61.4%	-3.6%	-2.2%	-.9%	
Tell City-Troy Twp School Corp (6350)	68.2%	4.4%	18.3%	9.1%	72.6%	68.6%	5.2%	12.6%	13.6%	73.8%	58.9%	5.2%	17.9%	18.0%	64.1%	57.4%	9.7%	17.4%	15.5%	67.1%	-5.5%	-6.7%	3.0%	
Thea Bowman Leadership Academy (9460)					60.0%	19.8%	17.1%	3.1%	79.8%	64.4%	14.1%	17.3%	4.3%	78.5%	25.4%	4.7%	8.0%	61.9%	30.1%			-49.7%	-48.4%	
Timothy L Johnson Academy (9350)					52.1%	14.7%	28.1%	1.7%	66.8%	45.6%	15.9%	30.4%	2.2%	61.5%	51.7%	18.2%	24.2%	3.4%	69.9%			3.1%	8.4%	
Tippecanoe School Corp (7865)	56.9%	3.4%	19.4%	20.4%	60.3%	51.1%	4.2%	19.2%	25.5%	55.4%	52.9%	4.4%	18.8%	24.0%	57.2%	58.2%	4.9%	21.0%	15.9%	63.1%	2.8%	7.7%	5.8%	
Tippecanoe Valley School Corp (4445)	56.1%	6.7%	21.1%	16.1%	62.8%	53.9%	10.8%	19.0%	16.3%	64.7%	53.5%	11.0%	18.9%	16.6%	64.5%	51.3%	11.8%	19.5%	17.5%	63.0%	.2%	-1.7%	-1.5%	
Tipton Community School Corp (7945)	51.8%	3.8%	18.8%	25.6%	55.6%	55.9%	4.6%	23.2%	16.3%	60.5%	55.7%	4.9%	21.8%	17.6%	60.6%	52.7%	5.2%	21.6%	20.6%	57.9%	2.3%	-2.6%	-2.7%	
Tri-County School Corp (8535)	52.9%	4.3%	18.3%	24.5%	57.2%	48.9%	7.1%	22.5%	21.5%	56.0%	52.2%	7.6%	18.4%	21.8%	59.8%	51.0%	8.0%	20.4%	20.6%	58.9%	1.7%	2.9%	-.9%	
Tri-Creek School Corp (4645)	54.7%	4.3%	24.0%	17.1%	58.9%	44.6%	4.7%	18.1%	32.6%	49.3%	42.4%	5.5%	29.5%	22.7%	47.8%	45.1%	5.4%	22.9%	26.6%	50.5%	-8.5%	1.2%	2.6%	
Triton School Corporation (5495)	60.6%	5.9%	21.9%	11.6%	66.5%	57.9%	7.0%	22.5%	12.6%	65.0%	59.2%	7.4%	19.9%	13.5%	66.6%	57.7%	8.4%	23.6%	10.4%	66.1%	-5.5%	1.1%	-.5%	
Turkey Run Community Sch Corp (6310)	62.6%	7.5%	21.2%	8.8%	70.0%	53.1%	7.4%	21.1%	18.4%	60.5%	54.1%	6.6%	23.2%	16.1%	60.7%	54.3%	10.0%	23.7%	12.0%	64.3%	-5.8%	3.7%	3.6%	
Twin Lakes School Corp (8565)	54.4%	5.1%	19.2%	21.3%	59.5%	57.0%	5.1%	19.1%	18.8%	62.1%	52.9%	5.7%	20.6%	20.8%	58.6%	52.9%	5.7%	19.9%	21.4%	58.7%	-.8%	-3.4%	.1%	
Union Co-Clg Corner Joint Sch Dist (7950)	60.9%	5.3%	21.3%	12.5%	66.2%	58.5%	10.2%	18.6%	12.7%	68.6%	58.9%	9.9%	18.8%	12.4%	68.8%	53.8%	12.7%	20.1%	13.4%	66.5%	-.3%	-2.1%	-2.2%	
Union School Corporation (6795)	62.0%	5.9%	21.0%	11.1%	67.9%	59.1%	6.9%	23.6%	10.5%	65.9%	56.9%	4.8%	24.2%	14.2%	61.7%	57.1%	6.7%	23.2%	13.0%	63.8%	-4.1%	-2.1%	2.2%	
Union Township School Corp (6530)	56.3%	4.6%	25.5%	13.6%	60.9%	54.2%	4.4%	22.3%	19.0%	58.6%	53.6%	5.2%	25.0%	16.2%	58.8%	50.3%	4.1%	25.5%	20.2%	54.3%	-6.6%	-4.3%	-4.4%	
Union-North United School Corp (7215)	55.0%	6.0%	22.6%	16.3%	61.0%	58.9%	8.4%	24.0%	8.6%	67.4%	52.9%	10.4%	22.5%	14.2%	63.3%	52.5%	6.5%	25.0%	16.0%	59.0%	-2.0%	-8.4%	-4.3%	
Valparaiso Community Schools (6560)	56.2%	3.6%	20.9%	19.3%	59.8%	49.4%	3.3%	28.3%	19.0%	52.6%	54.1%	3.9%	21.3%	20.6%	58.0%	50.7%	4.3%	23.3%	21.7%	55.0%	-4.8%	2.4%	-3.1%	
Veritas Academy (9360)					77.8%	3.0%	17.9%	1.3%	80.8%	72.1%	2.2%	23.2%	2.5%	74.3%	67.9%	3.3%	27.5%	1.3%	71.2%			-9.6%	-3.1%	
Vigo County School Corp (8030)	55.6%	4.9%	28.3%	11.3%	60.4%	61.1%	5.1%	21.4%	12.4%	66.2%	61.7%	5.4%	20.9%	12.0%	67.1%	60.1%	5.8%	22.8%	11.2%	65.9%	5.5%	-.3%	-1.2%	
Vincennes Community Sch Corp (4335)	58.1%	4.6%	22.4%	14.9%	62.7%	59.7%	6.7%	21.5%	12.1%	66.4%	61.0%	6.6%	21.2%	11.2%	67.6%	58.4%	6.8%	21.3%	13.5%	65.2%	2.5%	-1.2%	-2.4%	
Wabash City Schools (8060)	64.0%	4.6%	19.5%	11.9%	68.6%	62.6%	8.4%	22.0%	7.0%	71.0%	62.6%	9.0%	22.6%	5.7%	71.6%	60.5%	9.9%	23.3%	6.3%	70.5%	1.9%	-.5%	-1.2%	
Wa-Nee Community Schools (2285)	56.8%	4.7%	20.9%	17.6%	61.5%	53.9%	4.4%	20.4%	21.3%	58.3%	54.8%	4.9%	20.6%	19.8%	59.6%	51.2%	4.6%	20.9%	23.2%	55.9%	-5.7%	-2.4%	-3.8%	
Warrick County School Corp (8130)	58.7%	3.2%	22.3%	15.8%	61.9%	54.3%	4.3%	22.3%	19.1%	58.6%	53.8%	4.8%	22.0%	19.5%	58.5%	53.4%	4.2%	24.4%	18.1%	57.5%	-4.4%	-1.0%	-1.0%	
Warsaw Community Schools (4415)	59.5%	3.6%	20.8%	16.0%	63.1%	57.7%	6.9%	18.9%	16.4%	64.6%	57.1%	7.0%	20.9%	15.0%	64.1%	57.0%	6.5%	21.1%	15.4%	63.5%	.3%	-1.1%	-.6%	
Washington Com Schools Inc (1405)	60.2%	4.8%	17.5%	17.5%	65.0%	61.5%	6.9%	17.7%	13.9%	68.4%	61.8%	6.3%	18.8%	13.1%	68.1%	59.4%	7.2%	18.1%	15.3%	66.6%	1.6%	-1.8%	-1.5%	
Wawasee Community School Corp (4345)	54.9%	4.2%	22.4%	17.0%	59.1%	55.8%	7.1%	20.6%	16.5%	62.9%	54.6%	7.1%	21.7%	16.6%	61.7%	54.3%	7.1%	23.3%	15.2%	61.5%	2.4%	-1.5%	-.2%	
Wes-Del Community Schools (1885)	61.9%	7.7%	23.5%	6.8%	69.6%	49.9%	9.0%	19.4%	21.8%	58.8%	52.0%	9.6%	20.5%	17.9%	61.6%	49.1%	6.3%	22.7%	21.9%	55.4%	-14.2%	-3.4%	-6.1%	
West Central School Corp (6630)	60.9%	14.2%	20.6%	4.2%	75.2%	55.1%	19.2%	17.1%	8.6%	74.3%	53.3%	17.9%	17.8%	11.0%	71.2%	49.3%	17.8%	16.7%	16.2%	67.1%	-8.1%	-7.2%	-4.1%	
West Clark Community Schools (0940)	62.5%	3.4%	21.7%	12.4%	65.9%	54.2%	3.6%	23.3%	19.0%	57.8%	58.3%	3.3%	21.4%	17.0%	61.6%	53.7%	5.1%	21.2%	19.9%	58.9%	-7.0%	1.1%	-2.8%	
West Gary Lighthouse Charter (9585)					22.8%	33.5%	42.2%	1.5%	56.3%	40.0%	19.1%	39.2%	1.7%	59.1%	43.9%	14.3%	40.5%	1.3%	58.2%			1.9%	-.9%	
West Lafayette Com School Corp (7875)	45.0%	4.0%	13.4%	37.6%	49.0%	51.0%	4.8%	18.8%	25.4%	55.8%	52.5%	5.1%	19.5%	22.9%	57.6%	54.6%	5.4%	19.1%	20.9%	60.0%	11.0%	4.2%	2.5%	
West Noble School Corporation (6065)	61.3%	4.1%	19.8%	14.9%	65.3%	62.7%	4.0%	20.2%	13.1%	66.7%	62.4%	5.0%	20.9%	11.7%	67.4%	51.0%	4.7%	18.0%	26.3%	55.7%	-9.6%	-11.0%	-11.7%	
West Washington School Corp (8220)	65.0%	5.2%	26.0%	3.8%	70.2%	57.6%	4.6%	19.7%	18.1%	62.1%	54.2%	5.1%	23.2%	17.5%	59.2%	52.8%	5.6%	26.7%	14.9%	58.4%	-11.9%	-3.8%	-.8%	
Western Boone Co Com Sch Dist (0615)	57.9%	2.3%	21.9%	17.9%	60.2%	54.3%	5.6%	24.2%	15.8%	59.9%	55.6%	5.6%	22.7%	16.1%	61.1%	56.0%	6.1%	22.9%	14.9%	62.1%	1.9%	2.2%	1.0%	
Western School Corp (3490)	55.5%	4.5%	20.8%	19.2%	60.0%	52.7%	5.7%	25.9%	15.7%	58.4%	53.8%	6.0%	25.8%	14.4%	59.7%	50.4%	5.5%	26.2%	17.9%	55.9%	-4.1%	-2.5%	-3.8%	
Western Wayne Schools (8355)	64.3%	5.3%	19.2%	11.2%	69.6%	59.1%	4.8%	20.8%	15.2%	63.9%	58.0%	7.0%	20.6%	14.3%	65.1%	59.5%	6.5%	20.5%	13.4%	66.1%	-3.5%	2.2%	1.0%	
Westfield-Washington Schools (3030)	37.8%	4.0%	24.7%	33.4%	41.9%	44.5%	6.5%	22.2%	26.8%	51.0%	41.7%	7.0%	23.5%	27.8%	48.7%	42.0%	8.7%	19.5%	29.8%	50.7%	8.8%	-.3%	1.9%	
Westview School Corporation (4525)	59.2%	3.1%	23.2%	14.6%	62.3%	56.1%	5.4%	22.1%	16.5%	61.4%	55.9%	5.3%	23.2%	15.6%	61.3%	58.3%	6.3%	21.6%	13.8%	64.7%	2.4%	3.2%	3.4%	
White River Valley Sch Dist (2980)	61.6%	4.5%	20.9%	12.9%	66.1%	71.4%	2.7%	14.8%	11.1%	74.1%	62.4%	4.1%	20.8%	12.8%	66.4%	60.3%	4.9%	21.6%	13.2%	65.2%	-.9%	-8.9%	-1.2%	
Whiting School City (4760)	43.7%	5.7%	21.6%	29.0%	49.4%	49.9%	9.4%	23.8%	16.9%	59.3%	52.6%	10.1%	25.2%	12.1%	62.7%	51.5%	10.5%	27.3%	10.7%	62.0%	12.6%	2.8%	-.7%	
Whitko Community School Corp (4455)	55.0%	6.1%	20.8%	18.1%	61.1%	48.0%	6.6%	20.2%	25.3%	54.6%	50.7%	6.8%	20.4%	22.1%	57.5%	50.8%	7.2%	21.2%	20.8%	58.0%	-3.1%	3.5%	-.5%	
Whitley Co Cons Schools (8665)	58.6%	6.2%	22.4%	12.8%	64.7%	56.4%	6.6%	20.7%	16.3%	63.0%	57.6%	6.0%	19.9%	16.5%	63.5%	52.8%	7.7%	21.8%	17.6%	60.5%	-4.2%	-2.5%	-3.0%	
Zionsville Community Schools (0630)	38.0%	2.3%	13.3%	46.5%	40.3%	48.2%	3.7%	22.7%	25.3%	51.9%	48.5%	4.2%	21.1%	26.2%	52.7%	43.9%	5.4%	19.7%	30.9%	49.3%	9.1%	-2.6%	-3.3%	

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Statewide

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$470,858	\$2,486,192	\$5,202,521	n/a	> 500%	109%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$28,745,933	\$36,335,738	\$77,280,029	n/a	169%	113%
	11100 Regular Programs; Elementary	\$1,113,768,544	\$1,383,411,540	\$1,415,147,653	\$1,652,992,413	48%	19%	17%
	11200 Regular Programs; Middle/Junior High	\$435,022,253	\$538,207,842	\$538,865,037	\$641,620,382	47%	19%	19%
	11300 Regular Programs; High School	\$674,447,094	\$808,153,265	\$822,634,453	\$968,606,017	44%	20%	18%
	11350 Regular Programs; High School; Academic Honors Diploma	\$28,800	\$1,894,692	\$2,253,708	\$4,744,430	> 500%	150%	111%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$2,394,175	\$7,764,478	\$12,930,174	n/a	440%	67%
	11410 Vocational Education; Agriculture A	\$4,033,574	\$5,361,928	\$5,788,561	\$6,277,334	56%	17%	8%
	11420 Vocational Education; Agriculture B	\$4,874,513	\$5,444,128	\$5,655,581	\$6,559,480	35%	20%	16%
	11430 Vocational Education; Distributive Education	\$2,533,834	\$2,289,043	\$2,251,322	\$2,473,400	-2%	8%	10%
	11440 Vocational Education; Health Occupations	\$1,467,424	\$1,990,290	\$1,806,426	\$2,321,419	58%	17%	29%
	11450 Vocational Education; Consumer and Homemaking	\$14,670,229	\$16,434,664	\$16,872,859	\$19,256,013	31%	17%	14%
	11460 Vocational Education; Occupational Home Economics	\$2,612,615	\$3,107,142	\$3,362,516	\$3,712,391	42%	19%	10%
	11470 Vocational Education; Business Education	\$5,346,838	\$6,592,473	\$6,510,120	\$7,963,699	49%	21%	22%
	11480 Vocational Education; Industrial Education A	\$10,260,214	\$11,742,823	\$11,587,297	\$13,628,226	33%	16%	18%
	11490 Vocational Education; Industrial Education B	\$4,035,116	\$4,765,677	\$4,960,634	\$5,120,484	27%	7%	3%
	11510 Vocational Education; Cooperative Education	\$3,714,705	\$3,220,116	\$3,252,941	\$3,489,823	-6%	8%	7%
	11520 Vocational Education; Area School Participation	\$8,386,830	\$10,719,503	\$11,538,272	\$9,999,477	19%	-7%	-13%
	11590 Other Vocational Education Programs	\$11,883,647	\$12,242,253	\$11,217,324	\$13,070,216	10%	7%	17%
	11600 1998 Account Code - Alternative Education Programs	\$648	\$0	\$0	\$19,135	> 500%	n/a	n/a
	11610 Regular Programs; Alternative Education Programs; Elementary	\$220,513	\$443,424	\$465,234	\$612,893	178%	38%	32%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$814,927	\$1,933,608	\$1,659,059	\$2,345,243	188%	21%	41%
	11630 Regular Programs; Alternative Education Programs; High School	\$2,439,615	\$8,732,578	\$9,605,177	\$14,748,575	> 500%	69%	54%
	11900 2007 Account Code - Other Regular Programs	\$1,689,207	\$1,018,953	\$677,055	\$277,694	-84%	-73%	-59%
	11910 Other Regular Programs; Competency Testing	\$2,703,716	\$3,772,116	\$3,631,372	\$3,811,881	41%	1%	5%
	11920 Other Regular Programs; Project 4R	\$1,167,091	\$72,524	\$51,281	\$12,281	-99%	-83%	-76%
	12100 2007 Account Code - Gifted and Talented	\$19,766,340	\$17,824,656	\$17,537,047	\$8,482,500	-57%	-52%	-52%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$13,740,075	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$2,290,368	\$3,928,034	\$8,337,821	n/a	264%	112%
	12210 Mental Disabilities; Mild Mental Disabilities	\$61,397,695	\$110,180,011	\$114,672,556	\$132,267,578	115%	20%	15%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$13,684,630	\$23,176,951	\$24,825,459	\$29,217,162	114%	26%	18%
	12230 Mental Disabilities; Severe Mental Disabilities	\$8,898,704	\$22,009,930	\$22,651,097	\$26,690,239	200%	21%	18%
	12310 Physical Impairment; Orthopedic Impairment	\$9,932,893	\$21,251,166	\$20,560,637	\$19,610,188	97%	-8%	-5%
	12320 Physical Impairment; Multiple Disabilities	\$7,407,154	\$9,477,567	\$9,760,344	\$12,586,451	70%	33%	29%
	12330 Physical Impairment; Visual Impairment	\$1,507,086	\$2,419,777	\$2,524,020	\$3,153,808	109%	30%	25%
	12340 Physical Impairment; Hearing Impairment	\$4,687,684	\$7,051,549	\$7,634,585	\$9,758,558	108%	38%	28%
	12350 Physical Impairment; Homebound	\$4,499,007	\$5,613,859	\$5,948,982	\$7,037,778	56%	25%	18%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$21,331,205	\$35,256,651	\$35,705,865	\$41,659,193	95%	18%	17%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$1,533,993	\$6,134,329	\$6,152,443	\$7,258,131	373%	18%	18%
	12510 Culturally Different; Communication Disorders	\$12,996,001	\$21,806,673	\$22,160,938	\$24,793,128	91%	14%	12%
	12520 Culturally Different; Compensatory	\$20,989,338	\$9,801,817	\$11,172,386	\$17,021,554	-19%	74%	52%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$41,216,350	\$69,895,890	\$71,063,828	\$32,677,472	-21%	-53%	-54%
	12610 Learning Disability	\$21,927,914	\$40,353,168	\$43,082,625	\$102,973,133	370%	155%	139%
	12710 Equal Opportunity At Risk	\$21,436,393	\$20,765,381	\$21,172,508	\$21,057,421	-2%	1%	-1%
	12810 Special Education Preschool	\$15,947,769	\$28,988,256	\$30,101,420	\$33,608,942	111%	16%	12%
	12900 Other Special Programs	\$37,633,638	\$71,777,232	\$74,450,862	\$82,153,572	118%	14%	10%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$12,021,970	\$14,000,407	\$14,003,233	\$15,638,542	30%	12%	12%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$3,097,154	\$2,827,179	\$2,802,402	\$3,302,915	7%	17%	18%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,433,913	\$1,332,833	\$1,332,994	\$1,454,706	1%	9%	9%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,213,968	\$3,159,153	\$3,083,051	\$3,778,217	71%	20%	23%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,896,134	\$4,817,489	\$5,004,925	\$4,313,021	11%	-10%	-14%
	14100 Summer School Programs; Elementary	\$9,634,678	\$8,249,940	\$8,798,817	\$8,831,551	-8%	7%	0%
	14200 Summer School Programs; Middle/Junior High School	\$2,389,913	\$2,528,584	\$2,544,835	\$2,273,179	-5%	-10%	-11%
	14300 Summer School Programs; High School	\$15,466,126	\$15,235,235	\$15,391,080	\$15,443,385	0%	1%	0%
	15100 Enrichment Programs; Non-Credit	\$750,428	\$622,859	\$825,150	\$1,149,472	53%	85%	39%
	16100 Remediation Testing	\$24,291,402	\$24,285,248	\$24,490,592	\$24,080,335	-1%	-1%	-2%
	16200 Preventive Remediation	\$13,198,975	\$16,084,684	\$15,952,960	\$17,822,411	35%	11%	12%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$43,853,524	\$37,576,868	\$38,900,910	\$33,526,411	-24%	-11%	-14%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$22,316,063	\$36,080,678	\$35,578,847	\$37,340,655	67%	3%	5%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Statewide

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$121,845,781	\$149,891,607	\$156,727,853	\$155,058,240	27%	3%	-1%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$1,903,402	\$8,259,949	\$8,597,678	\$11,532,875	> 500%	40%	34%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$945,898	\$3,908,230	\$1,766,789	\$2,571,446	172%	-34%	46%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$510,579	\$1,249,680	\$1,076,943	\$2,841,223	456%	127%	164%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$11,251	\$2,609	\$9,600	n/a	-15%	268%
	17900 Payments to Other Governmental Units Within State; Other	\$281,505	\$3,914,626	\$2,642,606	\$1,537,648	446%	-61%	-42%
	18000 Payments to Governmental Units Outside State	\$56,893	\$20,749	\$16,761	\$22,251	-61%	7%	33%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$729,348	\$939,226	\$1,036,350	\$1,186,128	63%	26%	14%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$10,657,620	\$16,850,667	\$17,982,709	\$22,116,650	108%	31%	23%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$306,550	\$639,280	\$705,261	\$655,209	114%	2%	-7%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$1,106,575	\$1,538,983	\$1,502,422	\$2,180,539	97%	42%	45%
	22210 Library/Media Services; Service Area Direction	\$11,145,142	\$13,549,212	\$13,584,151	\$14,933,288	34%	10%	10%
	22220 Library/Media Services; School Library	\$63,754,253	\$71,228,014	\$71,550,030	\$82,019,523	29%	15%	15%
	22230 Library/Media Services; Audiovisual	\$5,817,268	\$4,391,394	\$4,060,531	\$3,998,000	-31%	-9%	-2%
	22240 Library/Media Services; Educational Television	\$980,470	\$330,820	\$264,878	\$578,133	-41%	75%	118%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$25,698,538	\$22,049,191	\$21,589,713	\$22,736,206	-12%	3%	5%
	22290 Library/Media Services; Other Educational Media Services	\$2,056,277	\$4,068,968	\$4,523,734	\$2,184,468	6%	-46%	-52%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$336,779	n/a	n/a	n/a
	24100 Office of The Principal	\$244,590,714	\$332,829,619	\$344,308,876	\$413,497,532	69%	24%	20%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$887,715	\$1,374,650	\$1,008,011	\$2,163,177	144%	57%	115%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$53,783,244	\$82,371,535	\$61,326,950	\$58,789,656	9%	-29%	-4%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,994,299	\$5,506,899	\$4,038,815	\$5,468,053	83%	-1%	35%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$112,454	\$160,807	\$157,827	\$462,171	311%	187%	193%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$7,581,356	\$15,780,169	\$12,529,254	\$12,048,584	59%	-24%	-4%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,187,697	\$1,770,392	\$1,962,208	\$2,149,904	81%	21%	10%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$120,505	\$314,033	\$262,012	\$366,834	204%	17%	40%
	26497 2007 Account Code - Teachers Retirement Fund	\$111,714,118	\$218,960,153	\$232,722,351	\$121,358,787	9%	-45%	-48%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$58,368	\$50,688	\$42,287	n/a	-28%	-17%
Student Academic Achievement Total		\$3,458,248,188	\$4,518,006,408	\$4,606,193,731	\$5,224,960,324	51%	16%	13%

Student Instructional Support

26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$3,284,480	\$4,696,797	\$4,966,741	\$2,506,860	-24%	-47%	-50%
21110 Attendance and Social Work Services; Service Area Direction	\$5,213,086	\$8,929,240	\$10,662,818	\$11,171,617	114%	25%	5%
21120 Attendance and Social Work Services; Attendance Services	\$3,416,580	\$3,550,385	\$3,704,663	\$3,892,865	14%	10%	5%
21130 Attendance and Social Work Services; Social Work Services	\$8,310,460	\$6,991,294	\$7,076,546	\$9,734,321	17%	39%	38%
21140 Attendance and Social Work Services; Pupil Accounting	\$443,364	\$445,443	\$450,698	\$456,544	3%	2%	1%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,745,206	\$3,419,237	\$3,275,129	\$5,045,806	84%	48%	54%
21210 Guidance Services; Service Area Direction	\$10,630,106	\$11,423,694	\$11,399,006	\$14,153,299	33%	24%	24%
21220 Guidance Services; Counseling Services	\$74,440,682	\$95,084,259	\$97,599,291	\$115,322,398	55%	21%	18%
21230 Guidance Services; Appraisal Services	\$479,557	\$724,911	\$796,730	\$1,306,811	173%	80%	64%
21240 Guidance Services; Information Services	\$517,307	\$462,458	\$362,353	\$554,975	7%	20%	53%
21250 Guidance Services; Records Maintenance	\$353,238	\$372,404	\$387,819	\$469,814	33%	26%	21%
21290 Guidance Services; Other Guidance Services	\$699,282	\$1,113,599	\$1,102,275	\$911,564	30%	-18%	-17%
21310 Health Services; Service Area Direction	\$1,407,353	\$1,241,657	\$1,198,146	\$1,501,053	7%	21%	25%
21320 Health Services; Medical Services	\$571,930	\$5,818,800	\$7,296,225	\$4,914,990	> 500%	-16%	-33%
21330 Health Services; Dental Services	\$8,268	\$22,730	\$23,892	\$15,784	91%	-31%	-34%
21340 Health Services; Nurse Services	\$23,474,562	\$36,588,497	\$36,641,590	\$44,826,548	91%	23%	22%
21390 Health Services; Other Health Services	\$1,630,783	\$3,549,430	\$3,754,873	\$3,983,230	144%	12%	6%
21410 Psychological Services; Service Area Direction	\$1,500,454	\$2,994,714	\$3,190,752	\$3,557,703	137%	19%	12%
21420 Psychological Testing	\$7,562,555	\$12,111,933	\$12,540,067	\$15,426,468	104%	27%	23%
21430 Psychological Counseling	\$2,320,838	\$2,446,812	\$2,653,107	\$3,234,157	39%	32%	22%
21490 Other Psychological Services	\$689,524	\$1,757,743	\$1,804,807	\$1,975,798	187%	12%	9%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$224,435	n/a	n/a	n/a
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$903,538	n/a	n/a	n/a
21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$0	\$51,520	n/a	n/a	n/a
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$431,495	n/a	n/a	n/a
21810 Special Education Administration; Service Area Direction	\$6,882,008	\$14,734,425	\$15,389,730	\$17,802,874	159%	21%	16%
21890 Special Education Administration; Other Special Education Administration	\$2,711,505	\$7,356,006	\$8,044,905	\$8,654,602	219%	18%	8%
21910 Other Support Services, Students; Service Area Direction	\$0	\$426,547	\$597,029	\$1,167,681	n/a	174%	96%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Statewide

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,252,719	\$1,190,392	\$2,279,455	n/a	82%	91%
	22110 Improvement of Instruction; Service Area Direction	\$21,479,948	\$43,784,362	\$42,345,760	\$48,771,477	127%	11%	15%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$24,810,702	\$37,558,776	\$39,055,164	\$42,983,341	73%	14%	10%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,807,328	\$18,497,877	\$17,332,295	\$22,180,846	152%	20%	28%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,145,774	\$9,409,838	\$8,284,130	\$6,805,174	64%	-28%	-18%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$7,193,513	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$2,972,573	n/a	n/a	n/a
	22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$71,458	n/a	n/a	n/a
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$410,229	n/a	n/a	n/a
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$3,436,490	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$37,114,042	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$6,259,570	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$1,030,552	n/a	n/a	n/a
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$170,320	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$5,054,298	\$7,420,905	\$7,182,304	\$8,243,484	63%	11%	15%
	23120 Board of Education; Service Area Assistants	\$4,752,160	\$5,668,610	\$5,617,480	\$5,643,396	19%	0%	0%
	23190 Board of Education; Other Governing Body Services	\$2,149,990	\$4,106,100	\$4,769,528	\$4,256,429	98%	4%	-11%
	23210 Executive Administration; Office of The Superintendent	\$51,473,392	\$75,585,185	\$79,216,514	\$96,839,975	88%	28%	22%
	23220 Executive Administration; Community Relations	\$2,788,929	\$3,416,654	\$3,522,671	\$3,634,362	30%	6%	3%
	23290 Executive Administration; Other Executive Administration Services	\$9,023,988	\$11,385,349	\$12,801,386	\$15,639,628	73%	37%	22%
	24900 Other Support Services, School Administration	\$8,603,903	\$13,751,394	\$14,030,220	\$16,721,624	94%	22%	19%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$5,773,927	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$2,161,759	\$3,553,158	\$3,567,094	\$4,071,228	88%	15%	14%
	25730 Personnel Services; Personnel Services	\$407,292	\$391,223	\$452,311	\$3,666,177	> 500%	> 500%	> 500%
	25740 Personnel Services; Noninstructional Personnel Training	\$185,362	\$672,326	\$344,971	\$662,228	257%	-2%	92%
	25750 Personnel Services; Health Services	\$1,465,243	\$2,455,453	\$2,496,979	\$20,367,111	> 500%	> 500%	> 500%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$46,941,672	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$1,057,872	\$7,149,853	\$6,906,983	\$3,770,501	256%	-47%	-45%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$86,813,481	\$94,406,191	\$53,152,853	n/a	-39%	-44%
Student Instructional Support Total		\$307,661,069	\$559,136,277	\$578,441,566	\$745,262,386	142%	33%	29%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$6,838,323	\$8,840,996	\$9,521,905	\$11,135,632	63%	26%	17%
	23160 Board of Education; Promotion Expenses	\$879,035	\$957,151	\$1,072,304	\$1,207,533	37%	26%	13%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,375,259	\$3,086,218	\$3,129,479	\$3,804,537	60%	23%	22%
	25110 Fiscal Services; Office of The Business Manager	\$14,583,425	\$21,568,669	\$23,025,533	\$29,545,204	103%	37%	28%
	25120 Fiscal Services; Service Area Direction	\$3,484,036	\$6,385,893	\$6,062,407	\$8,900,246	155%	39%	47%
	25130 Fiscal Services; Budgeting	\$428,693	\$536,423	\$554,777	\$636,770	49%	19%	15%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,939,893	\$2,814,062	\$2,609,113	\$3,262,866	68%	16%	25%
	25150 Fiscal Services; Payroll Services	\$3,264,141	\$4,723,418	\$4,890,357	\$6,050,780	85%	28%	24%
	25160 Fiscal Services; Financial Accounting	\$3,690,039	\$5,401,461	\$5,744,484	\$6,723,013	82%	24%	17%
	25170 Fiscal Services; Internal Auditing	\$246,556	\$387,636	\$371,310	\$405,152	64%	5%	9%
	25180 Fiscal Services; Property Accounting	\$287,196	\$303,004	\$412,926	\$249,122	-13%	-18%	-40%
	25191 Other Fiscal Services; Refund of Revenue	\$3,698,429	\$9,298,817	\$15,008,673	\$11,933,541	223%	28%	-20%
	25192 Other Fiscal Services; Petty Cash	\$27,285	\$28,117	\$32,763	\$27,697	2%	-1%	-15%
	25193 Other Fiscal Services; Printed Forms	\$416,804	\$300,439	\$255,796	\$232,663	-44%	-23%	-9%
	25195 Other Fiscal Services; Bank Account Service Charge	\$219,719	\$370,374	\$532,957	\$586,748	167%	58%	10%
	25196 Other Fiscal Services; Cash Change	\$51,747	\$90,443	\$82,916	\$109,686	112%	21%	32%
	25199 Other Fiscal Services; Other	\$1,237,853	\$2,060,444	\$1,554,977	\$4,317,535	249%	110%	178%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$318,511	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$3,520,757	\$4,258,284	\$4,063,340	\$4,249,419	21%	0%	5%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$2,871,754	\$3,629,565	\$3,468,292	\$3,204,712	12%	-12%	-8%
	25300 Printing, Publishing, and Duplicating Services	\$3,237,495	\$3,635,379	\$3,796,382	\$3,931,396	21%	8%	4%
	25400 Planning, Research, Development and Evaluation	\$2,738,014	\$3,032,000	\$3,305,435	\$4,297,385	57%	42%	30%
	25600 Public Information Services	\$580,179	\$864,526	\$1,017,191	\$1,484,516	156%	72%	46%
	25710 2007 Account Code - Direction of Central Support Services	\$410,509	\$441,131	\$507,732	\$292,210	-29%	-34%	-42%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$4,816,247	n/a	n/a	n/a
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$439,300	n/a	n/a	n/a
	25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$0	\$453,049	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
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Statewide

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$1,653,752	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$8,696,080	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$3,428,676	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$173,057	n/a	n/a	n/a
	25890 Other Technology Services	\$7,393,952	\$7,447,969	\$7,988,842	\$6,411,023	-13%	-14%	-20%
	25910 Judgments	\$616,998	\$701,545	\$569,554	\$194,050	-69%	-72%	-66%
	25920 Ditch Assessments	\$49,376	\$142,750	\$130,133	\$152,669	209%	7%	17%
	25930 Easements	\$0	\$0	\$150	\$0	n/a	n/a	-100%
	25940 Settlements	\$1,452,208	\$1,137,451	\$1,220,457	\$1,723,065	19%	51%	41%
	25950 Other Assessments	\$43,759	\$80,420	\$11,893	\$110,399	152%	37%	> 500%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$12,391,226	\$26,703,690	\$14,931,956	\$12,857,604	4%	-52%	-14%
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$76,704	\$372,086	\$293,801	\$107,321	40%	-71%	-63%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$12,277,943	\$15,760,702	\$16,202,015	\$18,903,530	54%	20%	17%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$446,401,719	\$633,606,458	\$651,094,404	\$724,405,462	62%	14%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,149,394	\$12,156,524	\$12,687,985	\$14,471,512	30%	19%	14%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$66,500,395	\$98,010,604	\$107,115,753	\$108,035,808	62%	10%	1%
	26499 2007 Account Code - Other	\$5,837,109	\$74,029,825	\$36,714,408	\$20,772,027	256%	-72%	-43%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,206,811	\$3,869,754	\$3,791,713	\$4,036,431	26%	4%	6%
	26600 Operation and Maintenance of Plant Services; Security Services	\$8,468,198	\$14,291,433	\$14,458,079	\$18,923,066	123%	32%	31%
	26700 Operation and Maintenance of Plant Services; Insurance	\$25,143,333	\$56,089,963	\$49,363,944	\$64,931,071	158%	16%	32%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$9,083,712	\$10,216,492	\$9,637,648	\$15,023,801	65%	47%	56%
	27010 Student Transportation; Service Area Direction	\$22,797,889	\$27,717,981	\$28,629,030	\$34,591,914	52%	25%	21%
	27100 Student Transportation; Vehicle Operation	\$112,114,903	\$162,172,416	\$167,504,851	\$201,971,089	80%	25%	21%
	27200 Student Transportation; Monitoring Services	\$7,906,027	\$10,843,230	\$11,610,384	\$14,030,163	77%	29%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$49,923,377	\$85,177,648	\$89,333,167	\$110,072,845	120%	29%	23%
	27400 Student Transportation; Purchase of School Buses	\$45,088,723	\$76,918,438	\$74,882,230	\$78,146,407	73%	2%	4%
	27500 Student Transportation; Insurance on Buses	\$5,427,004	\$12,159,721	\$9,414,694	\$9,950,413	83%	-18%	6%
	27600 Student Transportation; Insurance on Pupils	\$68,623	\$465,487	\$462,523	\$215,863	215%	-54%	-53%
	27700 Student Transportation; Contracted Transportation Services	\$71,494,459	\$95,471,300	\$96,093,606	\$101,188,667	42%	6%	5%
	27900 Student Transportation; Other Student Transportation Services	\$7,169,252	\$10,557,577	\$9,421,689	\$11,929,858	66%	13%	27%
	27910 Student Transportation; Bus Driver Training	\$150,788	\$224,037	\$205,664	\$248,712	65%	11%	21%
	31100 Food Services Operations; Service Area Direction	\$14,214,417	\$22,880,265	\$24,072,239	\$30,496,240	115%	33%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$114,847,997	\$147,332,156	\$157,732,638	\$175,050,783	52%	19%	11%
	31300 Food Services Operations; Food Delivery	\$4,569,055	\$5,711,281	\$6,295,724	\$6,250,548	37%	9%	-1%
	31400 Food Services Operations; Food Purchases	\$84,763,705	\$122,066,462	\$130,069,664	\$144,918,138	71%	19%	11%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$204,835	\$621,144	\$468,483	\$348,812	70%	-44%	-26%
	31900 Other Food Services	\$11,202,088	\$19,924,862	\$22,773,780	\$24,771,607	121%	24%	9%
	33100 Community Service Operations; Direction of Community Services	\$1,347,950	\$3,359,990	\$3,646,149	\$4,813,465	257%	43%	32%
	33200 Community Recreation	\$3,985,061	\$4,546,427	\$4,596,242	\$5,120,014	28%	13%	11%
	33300 Civic Services	\$2,237,529	\$2,368,113	\$2,490,770	\$2,306,114	3%	-3%	-7%
	33400 Athletic Coaches	\$38,539,866	\$55,951,080	\$58,883,641	\$65,346,737	70%	17%	11%
	33500 Welfare Activities Services	\$157,055	\$573,323	\$455,298	\$510,588	225%	-11%	12%
	33600 Nonpublic School Pupil Services	\$261,947	\$703,854	\$779,331	\$800,690	206%	14%	3%
	33910 High School Band Uniforms	\$438,338	\$170,287	\$305,296	\$390,130	-11%	129%	28%
	33920 Contributions to Historical Societies	\$211,372	\$88,021	\$91,812	\$141,558	-33%	61%	54%
	33930 Latch Key Kid Program	\$3,375,486	\$2,994,327	\$3,026,958	\$3,284,475	-3%	10%	9%
	33940 Child Care Services	\$1,407,402	\$3,710,194	\$3,793,008	\$5,227,736	271%	41%	38%
	33950 Step Ahead	\$577,021	\$64,911	\$61,009	\$61,283	-89%	-6%	0%
	33990 Other Community Services; Other	\$5,683,885	\$7,156,772	\$7,729,881	\$7,347,170	29%	3%	-5%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$7,399,653	\$12,859,572	\$11,456,061	\$14,236,224	92%	11%	24%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,587,721	\$40,926,637	\$40,373,732	\$47,503,776	143%	16%	18%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$18,678,263	\$30,219,764	\$30,496,923	\$44,125,537	136%	46%	45%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$2,307,954	\$1,981,167	\$1,984,036	\$1,894,317	-18%	-4%	-5%
Overhead and Operational Total		\$1,325,259,623	\$2,005,550,560	\$2,016,374,300	\$2,284,917,748	72%	14%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$287,068,609	\$170,193,369	\$124,763,782	\$56,957,205	-80%	-67%	-54%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$628,419	\$2,067,540	\$2,802,355	\$2,628,851	318%	27%	-6%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$21,218,607	\$27,992,529	\$27,408,111	\$42,552,604	101%	52%	55%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	43000 Facilities Acquisition and Construction; Professional Services	\$54,563,635	\$52,887,342	\$47,433,514	\$41,857,076	-23%	-21%	-12%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$753,842	\$383,131	\$1,250,661	\$1,101,522	46%	188%	-12%
	45100 Building Acquisition, Construction and Improvements	\$91,742,705	\$328,800,265	\$309,984,063	\$317,961,472	247%	-3%	3%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$8,697,182	\$34,207,342	\$24,074,226	\$24,394,742	180%	-29%	1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,920,816	\$12,541,618	\$16,063,776	n/a	80%	28%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$20,021,446	\$12,899,088	\$8,494,138	\$11,051,501	-45%	-14%	30%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$131,270,182	\$136,374,016	\$131,167,828	\$130,015,741	-1%	-5%	-1%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,191,836	\$18,712,983	\$15,761,679	\$19,927,222	31%	6%	26%
	51100 Debt Services; Principal on Debt; Bonds	\$22,988,397	\$105,918,621	\$97,977,981	\$108,791,504	373%	3%	11%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$156,075	\$517,984	\$525,570	\$633,864	306%	22%	21%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$820,315	\$111,422	\$113,199	\$119,997	-85%	8%	6%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$5,681,237	\$38,602,942	\$2,045,339	\$3,674,827	-35%	-90%	80%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$588,589	\$9,137,773	\$14,191,326	\$12,162,727	> 500%	33%	-14%
	52100 Debt Services; Interest on Debt; Bonds	\$15,827,319	\$53,274,322	\$58,349,845	\$68,336,881	332%	28%	17%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$177,325	\$129,484	\$32,800	\$131,598	-26%	2%	301%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$163,919	\$10,132	\$14,214	\$9,050	-94%	-11%	-36%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$364,617	\$1,481,141	\$513,145	\$1,766,380	384%	19%	244%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$77,133	\$4,372,179	\$3,964,800	\$4,273,464	> 500%	-2%	8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$440,099,091	\$808,044,728	\$850,554,726	\$820,518,163	86%	2%	-4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$15,894,017	\$40,073,842	\$127,175,810	n/a	> 500%	217%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,681,827	\$3,085,311	\$2,660,355	\$2,880,547	-22%	-7%	8%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$1,839	\$4,575	\$100,935	n/a	> 500%	> 500%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$54,940	\$569,184	\$555,947	\$826,734	> 500%	45%	49%
	53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$0	\$13,681	n/a	n/a	n/a
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$19,712	\$256,386	n/a	n/a	> 500%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$5,650	\$6,213	n/a	n/a	10%
	54100 2007 Account Code - Veterans' Memorial Fund	\$852,404	\$2,519,167	\$1,782,187	\$1,799,853	111%	-29%	1%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$430,061	n/a	n/a	n/a
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$0	\$5,635	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$45,468,385	\$72,596,923	\$84,723,657	\$41,529,239	-9%	-43%	-51%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$29,795,374	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$6,172,556	n/a	n/a	n/a
	54300 2007 Account Code - Civil Aid Bond Obligations	\$9,807	\$733,263	\$495,732	\$279,141	> 500%	-62%	-44%
	54300 Civil Aid Bond Obligations; Principal	\$0	\$0	\$0	\$220,785	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$109,791	\$90,424	\$379,359	\$226,223	106%	150%	-40%
	59200 Other Debt Services Obligations; Bank Fee	\$21,067	\$658,637	\$1,152,663	\$1,152,303	> 500%	75%	0%
Nonoperational Total		\$1,168,298,701	\$1,911,187,912	\$1,865,818,598	\$1,897,801,641	62%	-1%	2%
prorated								
	26491 2007 Account Code - PERF	\$64,554,975	\$79,215,678	\$83,817,421	\$44,510,782	-31%	-44%	-47%
	26492 2007 Account Code - Social Security	\$281,572,307	\$361,641,778	\$368,976,569	\$177,560,332	-37%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$16,910,968	\$28,645,604	\$25,017,297	\$12,579,871	-26%	-56%	-50%
	26494 2007 Account Code - Group Insurance	\$429,179,803	\$995,045,810	\$1,073,006,688	\$567,851,598	32%	-43%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$1,213,576	\$5,824,604	\$5,169,910	\$2,252,376	86%	-61%	-56%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$27,741,649	\$164,404,431	\$160,855,369	\$43,243,367	56%	-74%	-73%
prorated Total		\$821,173,277	\$1,634,777,905	\$1,716,843,253	\$847,998,326	3%	-48%	-51%
Not Categorized								
	25990	\$982	\$0	\$0	\$0	-100%	n/a	n/a
	41200	\$1,022,897	\$15,407	\$15,751	\$7,820	-99%	-49%	-50%
	11990 Other Regular Programs Heading	\$1,453,197	\$880,167	\$1,051,150	\$700,979	-52%	-20%	-33%
	12000 2007 Account Code - Special Programs	\$3,534	\$205,264	\$269,929	\$124,716	> 500%	-39%	-54%
	23000 Support Services General Administration Heading	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%
	25294 1998 Account Code - F.I.C.A. Service Charge	\$666	\$0	\$0	\$0	-100%	n/a	n/a
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$426,957	\$335,220	\$299,703	\$142,771	-67%	-57%	-52%
	40000 Nonprogrammed Charges Heading	\$0	\$9,093	\$2,567	\$0	n/a	-100%	-100%
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$57,037	\$11,045	\$62,122	\$12,375	-78%	12%	-80%
Not Categorized Total		\$2,965,269	\$1,456,197	\$1,702,223	\$988,660	-67%	-32%	-42%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Statewide

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$4,070,230,485	\$5,770,188,024	\$5,916,089,419	\$5,855,594,946	44%	1%	-1%	57.5%	54.3%	54.9%	53.2%
Student Instructional Support	\$375,796,182	\$676,954,393	\$707,962,306	\$812,771,132	116%	20%	15%	5.3%	6.4%	6.6%	7.4%
Overhead and Operational	\$1,465,248,240	\$2,267,903,943	\$2,290,805,096	\$2,432,844,981	66%	7%	6%	20.7%	21.3%	21.2%	22.1%
Nonoperational	\$1,169,365,952	\$1,913,612,703	\$1,868,814,626	\$1,899,729,367	62%	-1%	2%	16.5%	18.0%	17.3%	17.3%
Not Categorized	\$2,965,269	\$1,456,197	\$1,702,223	\$988,660		-32%	-42%				
Grand Total	\$7,083,606,127	\$10,630,115,260	\$10,785,373,670	\$11,001,929,086	55%	3%	2%				
Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008							
	62.8%	60.6%	61.4%	60.6%							

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>		<u>Category</u>
12000, 12310	12310	12310	Orthopedic Impairment	1-AcAch
12000, 12320	12320	12320	Multiple Disabilities	1-AcAch
12000, 12330	12330	12330	Visual Impairment	1-AcAch
12000, 12340	12340	12340	Hearing Impairment	1-AcAch
12000, 12350	12350	12350	Homebound	1-AcAch
	12400	12400	Emotional Disabilities (H)	
12000, 12410	12410	12410	Emotional Disabilities - Full Time	1-AcAch
12000, 12420	12420	12420	Emotional Disabilities - All Others	1-AcAch
	12500	12500	Culturally Different (H)	
12000, 12510	12510	12510	Communication Disorders	1-AcAch
12000, 12520	12520	12520	Compensatory	1-AcAch
	12600	12600	Learning Disability (H)	
12000, 12610, 12620	12610	12610	Learning Disability	1-AcAch
	12700	12700	Equal Opportunity At Risk (H)	
12000, 12710	12710	12710	Equal Opportunity At Risk	1-AcAch
	12800	12800	Special Education Preschool (H)	
12000, 12810	12810	12810	Special Education Preschool	1-AcAch
12000, 12900	12900	12900	Other Special Programs	1-AcAch
	13000	13000	Adult/Continuing Education Programs (H)	
13100	13100	13100	Adult Basic Education	1-AcAch
13200	13200	13200	Advanced Adult Education	1-AcAch
13300	13300	13300	Occupational Programs	1-AcAch
13600	13600	13600	Special Interest Programs	1-AcAch
13900	13900	13900	Other Adult/Continuing Education Program	1-AcAch
	14000	14000	Summer School Programs (H)	
14000, 14100	14100	14100	Elementary	1-AcAch
14000, 14200	14200	14200	Middle/Junior High School	1-AcAch
14000, 14300	14300	14300	High School	1-AcAch
	15000	15000	Enrichment Programs (H)	
15100	15100	15100	Non-Credit	1-AcAch
	16000	16000	Remediation (H)	
16100	16100	16100	Remediation Testing	1-AcAch
16200	16200	16200	Preventive Remediation	1-AcAch
	17000	17000	Payments to Other Governmental Units Within State (H)	
41100	17100	17100	Transfer Tuition	1-AcAch

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>	<u>Category</u>
41300	17300	17300 Area Vocational School (Participating Share)	1-AcAch
41400	17400	17400 Joint Services and Supply - Special Education	1-AcAch
41500	17500	17500 Special Education - Interlocal Agreements	1-AcAch
41600	17600	17600 Joint Services and Supply - Other	1-AcAch
41700	17700	17700 Interlocal Agreements - Other	1-AcAch
41800	17800	17800 Payments to Charter Schools	1-AcAch
41200, 41900	17900	17900 Other	1-AcAch
42000	18000	18000 Payments to Governmental Units Outside State	1-AcAch

	20000	20000	SUPPORT SERVICES (H)		
	21000		21000	Support Services - Students (H)	
	21100		21100	Attendance and Social Work Services (H)	
21110	21110		21110	Service Area Direction	2-InstSup
21120	21120		21120	Attendance Services	2-InstSup
21130	21130		21130	Social Work Services	2-InstSup
21140	21140		21140	Pupil Accounting	2-InstSup
21190	21190		21190	Other Attendance and Social Work Services	2-InstSup
			21200	Guidance Services (H)	
21210	21210		21210	Service Area Direction	2-InstSup
21220	21220		21220	Counseling Services	2-InstSup
21230	21230		21230	Appraisal Services	2-InstSup
21240	21240		21240	Information Services	2-InstSup
21250	21250		21250	Records Maintenance	2-InstSup
21290	21290		21290	Other Guidance Services	2-InstSup
			21300	Health Services (H)	
21310	21310		21310	Service Area Direction	2-InstSup
21320	21320		21320	Medical Services	2-InstSup
21330	21330		21330	Dental Services	2-InstSup
21340	21340		21340	Nurse Services	2-InstSup
21390	21390		21390	Other Health Services	2-InstSup
			21400	Psychological Services (H)	
21410	21410		21410	Service Area Direction	2-InstSup
21420	21420		21420	Psychological Testing	2-InstSup
21430	21430		21430	Psychological Counseling	2-InstSup
21490	21490		21490	Other Psychological Services	2-InstSup
			21500	Speech Pathology and Audiology Services (H)	
21510	21510		21510	Service Area Direction	1-AcAch
21520	21520		21520	Speech Pathology Services	1-AcAch

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>	<u>Category</u>	
21530	21530	21530	Audiology Services	1-AcAch
21590	21590	21590	Other Speech Pathology and Audiology Services	1-AcAch
	21600	21600	Occupational Therapy - Related Services (H)	
(new)	21610	21610	Service Area Direction	2-InstSup
(new)	21620	21620	Occupational Therapy Services	2-InstSup
	21700	21700	Physical Therapy Services (H)	
(new)	21710	21710	Service Area Direction	2-InstSup
(new)	21720	21720	Physical Therapy Services	2-InstSup
	21800	21800	Special Education Administration (H)	
21610	21810	21810	Service Area Direction	2-InstSup
21690	21890	21890	Other Special Education Administration	2-InstSup
	21900	21900	Other Support Services - Students (H)	
21710	21910	21910	Service Area Direction	2-InstSup
21790	21990	21990	Other Student Services	2-InstSup
	22000	22000	SUPPORT SERVICES - INSTRUCTION (H)	
	22100	22100	Improvement of Instruction (H)	
22110	22110	22110	Service Area Direction	2-InstSup
22120	22120	22120	Instruction and Curriculum Development	2-InstSup
22130	22130	22130	Instructional Staff Training	2-InstSup
22190	22190	22190	Other Improvement of Instructional Services	2-InstSup
		22200	22200	Library/Media Services (H)
22210	22210	22210	Service Area Direction	1-AcAch
22220	22220	22220	School Library	1-AcAch
22230	22230	22230	Audiovisual	1-AcAch
22240	22240	22240	Educational Television	1-AcAch
22250	22250	22250	Computer Assisted Instruction Services	1-AcAch
22290	22290	22290	Other Educational Media Services	1-AcAch
	22300	22300	Instruction-Related Technology (H)	
26700	22310	22310	Technology Service Supervision and Administration	2-InstSup
(new)	22320	22320	Student Learning Centers	2-InstSup
(new)	22330	22330	Systems Analysis and Planning	2-InstSup
(new)	22340	22340	Systems Application Development	2-InstSup
(new)	22350	22350	Systems Operations	2-InstSup
26710	22360	22360	Network Support	2-InstSup
(new)	22370	22370	Hardware Maintenance and Support	2-InstSup
(new)	22380	22380	Professional Development for Instruction-Focused Technology Personnel	2-InstSup
(new)	22400	22400	Academic Student Assessment	1-AcAch
(new)	22900	22900	Other Support Service - Instructional Staff	2-InstSup

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>	<u>Category</u>	
	23000	23000	SUPPORT SERVICES - GENERAL ADMINISTRATION (H)	
	23100	23100	Board of Education (H)	
23110	23110	23110	Service Area Direction	2-InstSup
23120	23120	23120	Service Area Assistants	2-InstSup
23150	23150	23150	Legal Services	3-Overhead
23160	23160	23160	Promotion Expenses	3-Overhead
23190	23190	23190	Other Governing Body Services	2-InstSup
	23200	23200	Executive Administration (H)	
23210	23210	23210	Office of The Superintendent	2-InstSup
23220	23220	23220	Community Relations	2-InstSup
23230	23230	23230	Staff Relations and Negotiations	3-Overhead
23290	23290	23290	Other Executive Administration Services	2-InstSup
	24000	24000	Support Services - School Administration (H)	
24000, 24100	24100	24100	Office of The Principal	1-AcAch
24000, 24900	24900	24900	Other Support Services - School Administration	2-InstSup
	25000	25000	Central Services (H)	
	25100	25100	Fiscal Services (H)	
25110	25110	25110	Office of The Business Manager	3-Overhead
25210	25120	25120	Service Area Direction	3-Overhead
25220	25130	25130	Budgeting	3-Overhead
25230	25140	25140	Receiving and Disbursing Funds	3-Overhead
25240	25150	25150	Payroll Services	3-Overhead
25250	25160	25160	Financial Accounting	3-Overhead
25260	25170	25170	Internal Auditing	3-Overhead
25270	25180	25180	Property Accounting	3-Overhead
	25190	25190	Other Fiscal Services (H)	
25291	25191	25191	Refund of Revenue	3-Overhead
25292	25192	25192	Petty Cash	3-Overhead
25293	25193	25193	Printed Forms	3-Overhead
25295	25195	25195	Bank Account Service Charge	3-Overhead
25296	25196	25196	Cash Change	3-Overhead
25299	25199	25199	Other	3-Overhead
	25200	25200	Purchasing, Warehousing, and Distribution Services (H)	
25710	25210	25210	Service Area Direction	3-Overhead
25720	25220	25220	Purchasing	3-Overhead
25730	25230	25230	Warehousing and Distributing	3-Overhead

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>		<u>Category</u>
25740	25300	25300	Printing, Publishing, and Duplicating Services	3-Overhead
26200	25400	25400	Planning, Research, Development and Evaluation	3-Overhead
	25500	25500	Textbooks for Rent or Resale (H)	
25810	25510	25510	Direction of Rental Service	1-AcAch
25820	25520	25520	Textbooks, Workbooks, and Repairs	1-AcAch
25830	25530	25530	Distribution of Textbook Reimbursement	0-Excluded
25840	25540	25540	Other Textbook Rental Service	1-AcAch
25850	25550	25550	Direction of Resale Service	1-AcAch
25860	25560	25560	Textbooks and Workbooks	1-AcAch
25870	25570	25570	Materials and Supplies	1-AcAch
25890	25590	25590	Other Textbook Resale Services	1-AcAch
26300	25600	25600	Public Information Services	3-Overhead
	25700	25700	Personnel Services (H)	
26100, 26410	25710	25710	Supervision of Personnel Services	2-InstSup
26420	25720	25720	Recruitment and Placement	2-InstSup
26430	25730	25730	Personnel Services	2-InstSup
26440	25740	25740	Noninstructional Personnel Training	2-InstSup
26450	25750	25750	Health Services	2-InstSup
(new)	25790	25790	Other Personnel Services	2-InstSup
	25800	25800	Administrative Technology Services (H)	
26700	25810	25810	Technology Services Supervision And Administration	3-Overhead
(new)	25820	25820	Systems Analysis And Planning	3-Overhead
(new)	25830	25830	Systems Application Development	3-Overhead
(new)	25840	25840	Systems Operations	3-Overhead
26710	25850	25850	Network Support	3-Overhead
(new)	25860	25860	Hardware Maintenance And Support	3-Overhead
(new)	25870	25870	Professional Development Costs For Administrative Technology Personnel	3-Overhead
26500, 26600	25890	25890	Other Technology Services	3-Overhead
	25900	25900	Other Support Services - Central Services (H)	
25910	25910	25910	Judgments	3-Overhead
25920	25920	25920	Ditch Assessments	3-Overhead
25930	25930	25930	Easements	3-Overhead
25940	25940	25940	Settlements	3-Overhead
25950	25950	25950	Other Assessments	3-Overhead

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>	<u>Category</u>
25990, 25790, 29000, 26900	25990	25990	Other Support Services - Central 3-Overhead
	26000	26000	Operation and Maintenance of Plant Services (H)
25410	26100	26100	Service Area Direction 3-Overhead
25420	26200	26200	Maintenance of Buildings 3-Overhead
25430	26300	26300	Maintenance of Grounds 3-Overhead
25440	26400	26400	Maintenance of Equipment 3-Overhead
25450	26500	26500	Vehicle Maintenance (not buses) 3-Overhead
25460	26600	26600	Security Services 3-Overhead
25470	26700	26700	Insurance 3-Overhead
25490	26800	26800	Other Operation and Maintenance of Plant 3-Overhead
	27000	27000	Student Transportation (H)
25510	27010	27010	Service Area Direction 3-Overhead
25520	27100	27100	Vehicle Operation 3-Overhead
25530	27200	27200	Monitoring Services 3-Overhead
25540	27300	27300	Vehicle Servicing and Maintenance 3-Overhead
25550	27400	27400	Purchase of School Buses 3-Overhead
25560	27500	27500	Insurance on Buses 3-Overhead
25570	27600	27600	Insurance on Pupils 3-Overhead
25580	27700	27700	Contracted Transportation Services 3-Overhead
25590	27900	27900	Other Student Transportation Services 3-Overhead
25591	27910	27910	Bus Driver Training 3-Overhead
	30000	30000	OPERATION OF NONINSTRUCTIONAL SERVICES (H)
	31000	31000	Food Services Operations (H)
25610	31100	31100	Service Area Direction 3-Overhead
25620	31200	31200	Food Preparation and Dispensing 3-Overhead
25630	31300	31300	Food Delivery 3-Overhead
25640	31400	31400	Food Purchases 3-Overhead
25680	31500	31500	Distribution of School Lunch Reimbursements 3-Overhead
25690	31900	31900	Other Food Services 3-Overhead
	33000	33000	Community Service Operations (H)
31000	33100	33100	Direction of Community Services 3-Overhead
32000	33200	33200	Community Recreation 3-Overhead
33000	33300	33300	Civic Services 3-Overhead
34000	33400	33400	Athletic Coaches 3-Overhead

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>		<u>Category</u>
36000	33500	33500	Welfare Activities Services	3-Overhead
37000	33600	33600	Nonpublic School Pupil Services	3-Overhead
	33900	33900	Other Community Services (H)	
39000, 39100	33910	33910	High School Band Uniforms	3-Overhead
39000, 39200	33920	33920	Contributions to Historical Societies	3-Overhead
39000, 39400	33930	33930	Latch Key Kid Program	3-Overhead
39000, 39500	33940	33940	Child Care Services	3-Overhead
39000, 39600	33950	33950	Step Ahead	3-Overhead
39000, 39900	33990	33990	Other	3-Overhead
	40000	40000	FACILITIES ACQUISITION AND CONSTRUCTION (H)	
25310	40100	40100	Service Area Direction	4-Nonoper
25320	41000	41000	Land Acquisition and Development	4-Nonoper
25330	43000	43000	Professional Services	4-Nonoper
25340	44000	44000	Educational Specifications Development	4-Nonoper
	45000	45000	Building Acquisition, Construction and Improvement (H)	
25350, 25351	45100	45100	Building Acquisition, Construction and Improvements	4-Nonoper
25350, 25352	45200	45200	Energy Savings Contracts	4-Nonoper
25350, 25353	45300	45300	Skilled Craft Employees	3-Overhead
25350, 25355	45400	45400	Sports Facilities	4-Nonoper
25360	45500	45500	Rent of Buildings, Facilities, and Equipment	3-Overhead
25370	46000	46000	Purchase of Moveable Equipment	4-Nonoper
25380	47000	47000	Purchase of Mobile or Fixed Equipment	4-Nonoper
25390	49000	49000	Other Facilities Acquisition and Construction	4-Nonoper
	50000	50000	DEBT SERVICES (H)	
	51000	51000	Principal on Debt (H)	
51100	51100	51100	Bonds	4-Nonoper
51200	51200	51200	Temporary Loans	0-Excluded
51300	51300	51300	Emergency Loans	4-Nonoper
51400	51400	51400	School Bus Loans	4-Nonoper
51500	51500	51500	Bond Anticipation Notes	4-Nonoper
51600	51600	51600	Other Department of Local Government Finance Approved Debt	4-Nonoper
	52000	52000	Interest on Debt (H)	
52100	52100	52100	Bonds	4-Nonoper
52200	52200	52200	Temporary Loans	3-Overhead

<u>Pre-2008</u>	<u>Current</u>	<u>Expenditure Account</u>	<u>Category</u>	
52300	52300	52300	Emergency Loans	4-Nonoper
52400	52400	52400	School Bus Loans	4-Nonoper
52500	52500	52500	Bond Anticipation Notes	4-Nonoper
52600	52600	52600	Other Department of Local Government Finance Approved Debt	4-Nonoper
	53000	53000	Lease Rental (H)	
53100	53100	53100	Buildings-Principal	4-Nonoper
53150	53150	53150	Buildings-Interest	4-Nonoper
53200	53200	53200	Equipment-Principal	4-Nonoper
53250	53250	53250	Equipment-Interest	4-Nonoper
53300	53300	53300	School Buses-Principal	4-Nonoper
53350	53350	53350	School Buses-Interest	4-Nonoper
53400	53400	53400	Other-Principal	4-Nonoper
53450	53450	53450	Other-Interest	4-Nonoper
	54000	54000	Advancements and Obligations (H)	
54100	54100	54100	Veterans' Memorial Fund - Principal	4-Nonoper
54100	54150	54150	Veterans' Memorial Fund - Interest	4-Nonoper
54200	54200	54200	Common School Fund - Principal	4-Nonoper
54200	54250	54250	Common School Fund - Interest	4-Nonoper
54300	54300	54300	Civil Aid Bond Obligations - Principal	4-Nonoper
54300	54350	54350	Civil Aid Bond Obligations - Interest	4-Nonoper
	59000	59000	Other Debt Services Obligations (H)	
59000, 59100	59100	59100	Registrars Fee	4-Nonoper
59000, 59200	59200	59200	Bank Fee	4-Nonoper
	60000	60000	Nonprogramed Charges (H)	
43100	60100	60100	Transfers From One Fund to Another	0-Excluded
43200	60200	60200	Loans From One Fund to Another	0-Excluded
43300	60300	60300	Securities Purchased	0-Excluded
43400	60400	60400	FICA Transfers - Co-ops	1-AcAch
43500	60500	60500	Debt Service TBR-Transfers ECA Only	1-AcAch
49000, 49100	60600	60600	Indirect Costs	0-Excluded
49000, 49200	60700	60700	Scholarships	3-Overhead
(new)	60800	60800	Self-Insurance Payments	0-Excluded